

By the Committee on Finance and Tax

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A bill to be entitled

An act relating to taxation; amending s. 125.0104, F.S.; specifying an annual limit on the amount of tourist development tax revenues used for a specified purpose; amending s. 193.4516, F.S.; providing that tangible personal property owned and operated by a citrus packinghouse or processor is deemed to have a certain market value under certain circumstances and for certain purposes for a specified tax roll; defining terms; requiring an applicant for a certain assessment to file an application with the property appraiser on or before a specified date; authorizing applicants to file a certain petition with the value adjustment board under certain circumstances; specifying the timeframe in which such petition must be filed; providing retroactive applicability; amending s. 193.461, F.S.; revising the timeframe in which certain agricultural lands may be classified as agricultural lands when taken out of production by a state or federal eradication or quarantine program; requiring that such lands continue to be classified as agricultural lands and be assessed at a certain de minimis value pursuant to certain requirements; revising the timeframe in which certain agricultural lands continue to be classified as agricultural lands and be assessed at a certain de minimis value; providing applicability; amending s. 194.014, F.S.; revising the timeframe in which a refund of a certain overpayment of ad valorem taxes accrues interest;

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amending s. 194.032, F.S.; requiring that the notice for scheduled appearances before the value adjustment board provide certain information; requiring the board to allow petitioners to appear at a hearing using certain electronic or other communication equipment if such petitioners request in writing to do so within a specified timeframe; requiring the board to ensure that all communication equipment used at hearings is adequate and functional; requiring that the hearings remain open to the public through specified means; requiring the board to establish specified uniform methods for the hearings; requiring the petitioner to submit and transmit evidence to the board in a specified manner; authorizing certain counties to opt out of providing hearing using electronic or other communication equipment; amending s. 194.171, F.S.; authorizing certain taxpayers to bring a specified action; providing applicability; amending s. 196.151, F.S.; requiring property appraisers to notify applicants not entitled to a tax exemption in a specified manner; providing construction and applicability; amending s. 196.198, F.S.; exempting from ad valorem taxes any portion of property used as a child care facility that has achieved Gold Seal Quality status; requiring that the lessee child care facility operator be considered eligible to derive the benefit of the exemption upon a specified demonstration; requiring the owner of such property to make certain disclosures to the lessee child care

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facility operator; providing applicability; amending  
s. 202.19, F.S.; revising the date after which a  
specified tax may be increased; amending s. 202.34,  
F.S.; authorizing the Department of Revenue to respond  
to certain contact initiated by a taxpayer;  
authorizing taxpayers to provide certain information  
to the department; authorizing the department to  
examine certain information; specifying that such  
examination does not commence an audit if certain  
conditions are met; providing construction; requiring  
the taxpayer to object in writing before a specified  
timeframe under certain circumstances; requiring that  
a tolling period be considered lifted for a specified  
timeframe if certain conditions are met; authorizing  
the department to adopt rules; creating s. 211.02535,  
F.S.; providing a credit against oil and gas  
production taxes under the Home Away From Home Tax  
Credit beginning on a specified date; prohibiting the  
combined credit allowed under certain provisions from  
exceeding a certain amount; requiring that a specified  
credit be taken in a certain order under certain  
provisions, as applicable; prohibiting any remaining  
liability from exceeding a certain amount; providing  
applicability; amending s. 212.02, F.S.; revising the  
definitions of the terms "sales" and "sales price";  
amending s. 212.06, F.S.; defining the term  
"electronic database"; providing that a forwarding  
agent is not required to submit an application to  
register as a dealer under certain circumstances;

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88 requiring a forwarding agent to surrender its  
89 certificate to the department under certain  
90 circumstances; requiring the department to report the  
91 state sales tax rate and discretionary sales surtax  
92 rate in a specified system as zero for certain  
93 certified addresses; providing applicability;  
94 prohibiting certain dealers from collecting certain  
95 taxes under certain circumstances; revising the  
96 liability of a dealer under certain circumstances;  
97 amending s. 212.08, F.S.; exempting the sale of gold,  
98 silver, and platinum bullion from the state sales tax;  
99 exempting certain clothing from the state sales tax;  
100 defining the term "clothing"; providing construction  
101 and applicability; amending s. 212.13, F.S.;  
102 authorizing the department to respond to certain  
103 contact and authorizing the taxpayer to provide  
104 certain information to the department; authorizing the  
105 department to examine certain information provided by  
106 certain persons; specifying that examination of such  
107 information does not commence an audit under certain  
108 circumstances; providing construction; requiring the  
109 taxpayer to object in writing to the department before  
110 the issuance of an assessment or the objection is  
111 waived; specifying that the tolling period shall be  
112 considered lifted for a specified timeframe under  
113 certain circumstances; authorizing the department to  
114 adopt rules; creating s. 212.18345, F.S.; providing a  
115 credit against sales taxes payable by direct pay  
116 permitholders under the Home Away From Home Tax Credit

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beginning on a specified date; requiring that the amount of tax due used to calculate the credit include certain contributions; requiring the department to disregard certain tax credits for a specified reason; providing applicability; requiring a dealer to file tax returns and pay taxes electronically under certain circumstances; amending s. 213.053, F.S.; authorizing the department to provide state tax information under certain circumstances; amending s. 213.37, F.S.; revising the manner of verifying exemption applications, refund applications, and certain tax returns; amending s. 220.02, F.S.; revising legislative intent; amending s. 220.03, F.S.; revising the date of adoption of the Internal Revenue Code and other federal income tax statutes for purposes of the state corporate income tax; providing retroactive operation; creating s. 220.18775, F.S.; providing a credit against the corporate income tax under the Home Away From Home Tax Credit beginning on a specified date; requiring that an eligible contribution be made on or before a specified date; providing that such credit is reduced by a specified calculation; authorizing the credit on a consolidated return basis under certain circumstances, subject to a certain limitation; providing applicability; providing certain conditions if a taxpayer applies and is approved for a specified credit; amending s. 288.0001, F.S.; revising the schedule for the Office of Economic and Demographic Research and Office of Program Policy

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Analysis and Government Accountability to provide a specified analysis; creating s. 288.062, F.S.; creating the Rural Community Investment Program within the Department of Commerce; defining terms; requiring, by a specified date, the Department of Commerce to begin accepting applications for approval as a rural fund; specifying requirements for such applications; requiring the department to review such applications in a specified manner; authorizing the department to ask the applicant for additional information; requiring the department to approve or deny such applications within a specified timeframe; requiring the department to deem applications received on the same day as having been received simultaneously; specifying, beginning in a specified fiscal year, the tax credit cap in each state fiscal year; prohibiting the department from approving a specified cumulative amount of tax credits; requiring the department to deny applications under certain circumstances; specifying that a tax credit certified under certain provisions cannot be taken against certain state tax liability until a specified time; requiring the department to provide a specified certification; specifying the contents of such certification; requiring the rural fund to collect investor contributions; requiring the rural fund's collected investor contributions to equal the investment authority; requiring the rural fund to send a specified notification to the department; specifying

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the contents of such notification; requiring the department to revoke the rural fund's certification under certain circumstances; specifying that the corresponding investment authority will not count toward certain tax credit limitation; requiring the department to distribute revoked investment authority among certain rural funds; requiring the department to issue a final order approving the tax credit upon receipt of certain documentation; specifying the contents of such final order; requiring that the amount of tax credits be equal to a certain amount; requiring the department to provide the final order to the rural fund and the Department of Revenue; specifying that taxpayers that receive a final order are vested with an earned credit against tax liability; specifying the manner the taxpayer may claim the credit; prohibiting the tax credit from being refunded, sold, or transferred; providing exceptions; providing requirements and procedures for transfers of the tax credit; requiring the Department of Revenue to recapture all or a portion of the tax credit if certain conditions are met; requiring that recaptured funds be deposited into the General Revenue Fund; requiring the department to provide notice to certain persons and the Department of Revenue of proposed recapture of tax credits; specifying that the rural fund has a specified timeframe to cure deficiencies and avoid recapture of the tax credit; requiring the department to issue a final order of

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recapture if certain conditions are met; requiring that such final order be provided to certain persons and the Department of Revenue; specifying that only one correction is permitted for each rural fund during a specified period; specifying that certain persons who submit fraudulent information are liable to the department or the Department of Revenue for certain costs and penalties; specifying such penalty is in addition to other penalties; requiring the department to provide revoked tax credits in a specified manner; requiring the department to approve remaining tax credits in a specified manner; authorizing the department to waive certain requirements if certain conditions are met; authorizing a rural fund to request a written opinion from the department; requiring the department to provide the rural fund with a determination letter no later than a specified timeframe; authorizing a rural fund to apply to the department to exit the program; requiring the department to approve or deny such application within a specified period of time; specifying that certain facts are sufficient evidence that the rural fund is eligible for exit; specifying requirements for a notice of denial; prohibiting the department from revoking a tax credit certificate after the rural fund exits the program; authorizing the department to take certain actions to recapture tax credits; requiring the department to deposit recaptured tax credits into the General Revenue Fund; requiring a rural fund to



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submit specified reports to the department at a specified time; specifying the requirements of such reports; specifying that rural funds that issue eligible investments are deemed to be a recipient of state financial assistance; specifying that certain entities are not subrecipients for certain purposes; authorizing the department and the Department of Revenue to conduct examinations; requiring the department and the Department of Revenue to adopt rules; prohibiting the department from accepting new applications after a certain date; providing an expiration date; amending s. 402.62, F.S.; revising the responsibilities of eligible charitable organizations receiving a contribution under the Strong Families Tax Credit; creating s. 402.63, F.S.; defining terms; requiring the Department of Health to designate organizations that meet specified criteria as eligible charitable organizations for purposes of the Home Away From Home Tax Credit; prohibiting the department from designating certain organizations as eligible charitable organizations; specifying requirements for eligible charitable organizations that receive contributions; specifying responsibilities of the department; specifying a limitation on, and application procedures for, the tax credit; specifying requirements and procedures for, and restrictions on, the carryforward, conveyance, transfer, assignment, and rescindment of credits; specifying requirements and procedures for the

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262 Department of Revenue; providing construction;  
263 authorizing the Department of Revenue, the Division of  
264 Alcoholic Beverages and Tobacco of the Department of  
265 Business and Professional Regulation, and the  
266 Department of Health to develop a cooperative  
267 agreement and adopt rules; authorizing certain  
268 interagency information sharing; amending s. 561.121,  
269 F.S.; revising the distribution of funds collected  
270 from certain excise taxes and state license taxes;  
271 revising the amount that such distributions may not  
272 exceed; creating s. 561.12135, F.S.; providing a  
273 credit against excise taxes on certain alcoholic  
274 beverages under the Home Away From Home Tax Credit  
275 beginning on a specified date; prohibiting the credit  
276 from exceeding a certain amount; requiring the  
277 Division of Alcoholic Beverages and Tobacco of the  
278 Department of Business and Professional Regulation to  
279 disregard certain tax credits for a specified reason;  
280 providing applicability; amending s. 624.509, F.S.;  
281 revising the order of credits and deductions taken  
282 against a specified tax; creating s. 624.51059, F.S.;  
283 providing a credit against the insurance premium tax  
284 under the Home Away From Home Tax Credit for certain  
285 taxable years; specifying that certain insurers are  
286 not required to pay additional retaliatory tax;  
287 providing that a certain provision does not limit the  
288 credit; providing applicability; amending s. 1002.945,  
289 F.S.; conforming provisions to changes made by the  
290 act; exempting from sales and use tax specified

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291 disaster preparedness supplies during a specified  
292 timeframe; providing applicability; authorizing the  
293 Department of Revenue to adopt emergency rules;  
294 exempting from sales and use tax admissions to certain  
295 events, performances, and facilities, certain season  
296 tickets, and the retail sale of certain boating and  
297 water activity supplies, camping supplies, fishing  
298 supplies, general outdoor supplies, residential pool  
299 supplies, and electric scooters during specified  
300 timeframes; defining terms; providing applicability;  
301 requiring the purchaser to collect tax on the full  
302 sales price of resold admissions; authorizing the  
303 department to adopt emergency rules; exempting from  
304 sales and use tax the retail sale of certain wallets,  
305 bags, school supplies, learning aids and jigsaw  
306 puzzles, and personal computers and personal computer-  
307 related accessories during a specified timeframe;  
308 defining terms; providing applicability; requiring  
309 dealers choosing not to participate in the tax holiday  
310 to notify the department by a specified date in  
311 writing and post a copy of such notice at their places  
312 of business; authorizing the department to adopt  
313 emergency rules; exempting from sales and use tax the  
314 retail sale of certain tools during a specified  
315 timeframe; providing applicability; authorizing the  
316 department to adopt emergency rules; exempting from  
317 sales and use tax the retail sale of ammunition,  
318 firearms, certain firearm accessories, bows, and  
319 crossbows, and certain bow and crossbow accessories;

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defining terms; authorizing the department to adopt emergency rules; providing a one-time credit for certain motor vehicle registrations; specifying the value of such credits; defining the term "ancillary fees"; specifying that certain motor vehicle registrations are eligible for the credit; specifying when such credit shall be granted; requiring the Department of Highway Safety and Motor Vehicles to apply the credits in a specified manner; requiring the department to adjust the total amount owed for a new or renewal registration under certain provisions to provide the credit; requiring the department to account for the credit against the first year of registration; providing construction; prohibiting the credit from being granted under certain circumstances; specifying that a registrant may only receive one credit for each vehicle registered during a specified timeframe; authorizing persons to elect to pay biennially and to pay a certain amount; authorizing the department to adopt emergency rules; specifying the timeframe in which such rules are effective; authorizing the renewal of such rules; authorizing, beginning on a specified date, the Chief Financial Officer to transfer certain funds to the department; specifying a limitation on such transfer during a specified timeframe; authorizing the department to request monthly transfers from the Chief Financial Officer; requiring the department to provide the Chief Financial Officer with certain information; requiring

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the department, beginning on a specified date, to transfer certain funds for a certain distribution; authorizing the department to retain certain revenues; prohibiting funds transferred by the Chief Financial officer from being held under certain provisions; providing an expiration date; providing legislative findings; requiring the Office of Economic and Demographic Research to conduct a specified study relating to property tax; specifying the purpose and requirements of such study; requiring the office to submit a report to the Legislature by a specified date; requiring the office to develop a series of findings and an array of policy options; specifying what such policy options may include; requiring that the policy options attempt to balance certain revenues and expenditures; authorizing the office to contract with certain universities, organizations, and experts; requiring the Department of Revenue to provide data or technical assistance; requiring the office to submit the report to the Legislature by a specified date; providing an appropriation; authorizing the Department of Revenue to adopt emergency rules for a certain purpose related to the Home Away From Home Tax Credit, the Rural Community Investment Program, and the tax exemption of clothing; providing that such emergency rules are effective for a specified period of time; providing that such emergency rules may be renewed under certain circumstances; authorizing the Department of Commerce to adopt emergency rules

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related to the Rural Community Investment Program;  
providing that such emergency rules are effective for  
a specified period of time; providing that such  
emergency rules may be renewed under certain  
circumstances; providing an appropriation; providing a  
directive to the Division of Law Revision; providing  
effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (a) of subsection (5) of section  
125.0104, Florida Statutes, is amended to read:

125.0104 Tourist development tax; procedure for levying;  
authorized uses; referendum; enforcement.—

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a  
county imposing the tourist development tax shall be used by  
that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair,  
improve, maintain, operate, or promote one or more:

a. Publicly owned and operated convention centers, sports  
stadiums, sports arenas, coliseums, or auditoriums within the  
boundaries of the county or subcounty special taxing district in  
which the tax is levied;

b. Auditoriums that are publicly owned but are operated by  
organizations that are exempt from federal taxation pursuant to  
26 U.S.C. s. 501(c)(3) and open to the public, within the  
boundaries of the county or subcounty special taxing district in  
which the tax is levied; or

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c. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;

3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists;

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency;

5. To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the

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state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities; or

6. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or finance public facilities within the boundaries of the county or subcounty special taxing district in which the tax is levied, if the public facilities are needed to increase tourist-related business activities in the county or subcounty special district and are recommended by the county tourist development council created pursuant to paragraph (4)(e). Tax revenues may be used for any related land acquisition, land improvement, design and engineering costs, and all other professional and related costs required to bring the public facilities into service. As used in this subparagraph, the term "public facilities" means major capital improvements that have a life expectancy of 5 or more years, including, but not limited to, transportation, sanitary sewer, solid waste, drainage, potable water, and pedestrian facilities. Tax revenues may be used for these purposes only if the following conditions are satisfied:

a. In the county fiscal year immediately preceding the fiscal year in which the tax revenues were initially used for such purposes, at least \$10 million in tourist development tax revenue was received;

b. The county governing board approves the use for the proposed public facilities by a vote of at least two-thirds of



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its membership;

c. No more than 70 percent of the cost of the proposed public facilities will be paid for with tourist development tax revenues, and sources of funding for the remaining cost are identified and confirmed by the county governing board;

d. At least 40 percent of all tourist development tax revenues collected in the county, up to a total of \$50 million annually, are spent to promote and advertise tourism as provided by this subsection; and

e. An independent professional analysis, performed at the expense of the county tourist development council, demonstrates the positive impact of the infrastructure project on tourist-related businesses in the county.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

Section 2. Effective upon becoming a law, section 193.4516, Florida Statutes, is amended to read:

193.4516 Assessment of citrus packinghouse ~~fruit packing~~ and processor ~~processing~~ equipment rendered unused due to ~~Hurricane Irma~~ or citrus greening.—

(1) For purposes of ad valorem taxation, and applying to the 2025 ~~2018~~ tax roll only, tangible personal property owned and operated by a citrus packinghouse ~~fruit packing~~ or processor ~~processing facility~~ is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to ~~the effects of Hurricane Irma~~ or to citrus greening.

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(2) As used in this section, the term:

(a) "Citrus" has the same meaning as provided in s. 581.011  
s. 581.011(7).

(b) "Packinghouse" has the same meaning as provided in s.  
601.03.

(c) "Processor" has the same meaning as provided in s.  
601.03.

(3) For assessment pursuant to this section, an applicant  
must file an application with the property appraiser on or  
before August 1, 2025.

(4) If the property appraiser denies an application, the  
applicant may file, pursuant to s. 194.011(3), a petition with  
the value adjustment board which requests that the tangible  
personal property be assessed pursuant to this section. Such  
petition must be filed on or before the 25th day after the  
mailing by the property appraiser during the 2025 calendar year  
of the notice required under s. 194.011(1).

Section 3. (1) The amendments made by this act to s.  
193.4516, Florida Statutes, apply retroactively to January 1,  
2025.

(2) This section shall take effect upon becoming a law.

Section 4. Effective upon becoming a law, paragraph (a) of  
subsection (7) of section 193.461, Florida Statutes, is amended  
to read:

193.461 Agricultural lands; classification and assessment;  
mandated eradication or quarantine program; natural disasters.—

(7)(a) Lands classified for assessment purposes as  
agricultural lands which are taken out of production by a state  
or federal eradication or quarantine program, including the

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523 Citrus Health Response Program, shall continue to be classified  
524 as agricultural lands for 10 ~~5~~ years after the date of execution  
525 of a compliance agreement between the landowner and the  
526 Department of Agriculture and Consumer Services or a federal  
527 agency, as applicable, pursuant to such program or successor  
528 programs. Lands under these programs which are converted to  
529 fallow or otherwise nonincome-producing uses shall continue to  
530 be classified as agricultural lands and shall be assessed at a  
531 de minimis value of up to \$50 per acre on a single-year  
532 assessment methodology while fallow or otherwise used for  
533 nonincome-producing purposes pursuant to the requirements of the  
534 compliance agreement. Lands under these programs which are  
535 replanted in citrus pursuant to the requirements of the  
536 compliance agreement shall continue to be classified as  
537 agricultural lands and shall be assessed at a de minimis value  
538 of up to \$50 per acre, on a single-year assessment methodology,  
539 for 10 years after the date of execution of a compliance ~~during~~  
540 ~~the 5-year term of~~ agreement. However, lands converted to other  
541 income-producing agricultural uses permissible under such  
542 programs shall be assessed pursuant to this section. Land under  
543 a mandated eradication or quarantine program which is diverted  
544 from an agricultural to a nonagricultural use shall be assessed  
545 under s. 193.011.

546 Section 5. (1) The amendments made by this act to s.  
547 193.461(7), Florida Statutes, apply to agricultural lands that  
548 have been taken out of production and are eligible to receive a  
549 de minimis assessment on or after the effective date of this  
550 act.

551 (2) This section shall take effect upon becoming a law.

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Section 6. Subsection (2) of section 194.014, Florida Statutes, is amended to read:

194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.—

(2) If the value adjustment board or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes would have become ~~became~~ delinquent pursuant to s. 197.333 until a refund is paid.

Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid.

Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322. For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

Section 7. Effective January 1, 2026, present paragraphs (b) and (c) of subsection (2) of section 194.032, Florida

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Statutes, are redesignated as paragraphs (c) and (d), respectively, a new paragraph (b) is added to that subsection, and paragraph (a) of that subsection is amended, to read:

194.032 Hearing purposes; timetable.—

(2)

(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be indicated on the notice; however, as provided in paragraph (c) ~~(b)~~, a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. The notice must also provide information for the petitioner to appear at the hearing using electronic or other communication equipment if the county has not opted out as provided in paragraph (b). The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser, in which case the property appraiser must notify the petitioner that the property record

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card is available online. The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

(b)1. The value adjustment board must allow petitioners to appear at a hearing using electronic or other communication equipment if a petitioner submits a written request to appear in such manner at least 10 calendar days before the date of the hearing.

2. The board must ensure that the equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The hearing must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board. The board must establish a uniform method for swearing witnesses; receiving evidence submitted by a petitioner and presenting evidence, before, during, or after the hearing; and placing testimony on the record.

3. The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived.

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639       4. Counties having a population of less than 75,000 may opt  
640 out of providing a hearing using electronic or other  
641 communication equipment under this paragraph.

642       Section 8. Subsection (2) of section 194.171, Florida  
643 Statutes, is amended to read:

644       194.171 Circuit court to have original jurisdiction in tax  
645 cases.—

646       (2)(a) No action shall be brought to contest a tax  
647 assessment after 60 days from the date the assessment being  
648 contested is certified for collection under s. 193.122(2), or  
649 after 60 days from the date a decision is rendered concerning  
650 such assessment by the value adjustment board if a petition  
651 contesting the assessment had not received final action by the  
652 value adjustment board prior to extension of the roll under s.  
653 197.323.

654       (b) Notwithstanding paragraph (a), the taxpayer that  
655 received a final action by the value adjustment board may bring  
656 an action within 30 days after recertification by the property  
657 appraiser under s. 193.122(3) if the roll was extended pursuant  
658 to s. 197.323.

659       Section 9. The amendments made to s. 194.171, Florida  
660 Statutes, first apply beginning with the 2026 tax roll.

661       Section 10. Effective upon becoming a law, section 196.151,  
662 Florida Statutes, is amended to read:

663       196.151 Homestead exemptions; approval, refusal, hearings.—  
664 The property appraisers of the counties of the state shall, as  
665 soon as practicable after March 1 of each current year and on or  
666 before July 1 of that year, carefully consider all applications  
667 for tax exemptions that have been filed in their respective

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668 offices on or before March 1 of that year. If, upon  
669 investigation, the property appraiser finds that the applicant  
670 is entitled to the tax exemption applied for under the law, he  
671 or she shall make such entries upon the tax rolls of the county  
672 as are necessary to allow the exemption to the applicant. If,  
673 after due consideration, the property appraiser finds that the  
674 applicant is not entitled under the law to the exemption asked  
675 for, he or she must notify the applicant pursuant to s.  
676 196.193(5) ~~shall immediately make out a notice of such~~  
677 ~~disapproval, giving his or her reasons therefor, a copy of which~~  
678 ~~notice must be served upon the applicant by the property~~  
679 ~~appraiser either by personal delivery or by registered mail to~~  
680 ~~the post office address given by the applicant.~~ The applicant  
681 may appeal to the value adjustment board the decision of the  
682 property appraiser refusing to allow the exemption for which  
683 application was made, and the board shall review the application  
684 and evidence presented to the property appraiser upon which the  
685 applicant based the claim for exemption and shall hear the  
686 applicant in person or by agent on behalf of his or her right to  
687 such exemption. The value adjustment board shall reverse the  
688 decision of the property appraiser in the cause and grant  
689 exemption to the applicant if in its judgment the applicant is  
690 entitled thereto or shall affirm the decision of the property  
691 appraiser. The action of the board is final in the cause unless  
692 the applicant shall, within 15 days from the date of refusal of  
693 the application by the board, file in the circuit court of the  
694 county in which the homestead is situated a proceeding against  
695 the property appraiser for a declaratory judgment as is provided  
696 by chapter 86 or other appropriate proceeding. The failure of



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the taxpayer to appear before the property appraiser or value adjustment board or to file any paper other than the application above provided does not constitute any bar or defense to the proceedings.

Section 11. (1) The amendment made by this act to s. 196.151, Florida Statutes, is remedial and clarifying in nature and applies to actions pending as of the effective date of this act.

(2) This section shall take effect upon this act becoming a law.

Section 12. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property

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used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons, or if the educational institution is a lessee that owns the leasehold interest in a bona fide lease for a nominal amount per year having an original term of 98 years or more. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. Land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes received the exemption under this section on the same property in any 10 consecutive prior years, or, is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the

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755 exemption. The owner of the property shall disclose to the  
756 educational institution the full amount of the benefit derived  
757 from the exemption and the method for ensuring that the  
758 educational institution receives the benefit. Any portion of  
759 real property used by a child care facility that has achieved  
760 Gold Seal Quality status under s. 1002.945 is deemed owned by  
761 such facility and used for an educational purpose if, under a  
762 lease, the operator of a facility is responsible for payment of  
763 ad valorem taxes. The owner of such property shall disclose to  
764 the lessee child care facility operator the total amount of the  
765 benefit derived from the exemption and the method for ensuring  
766 that the operator receives the benefit. Notwithstanding ss.  
767 196.195 and 196.196, property owned by a house of public worship  
768 and used by an educational institution for educational purposes  
769 limited to students in preschool through grade 8 shall be exempt  
770 from ad valorem taxes. If legal title to property is held by a  
771 governmental agency that leases the property to a lessee, the  
772 property is ~~shall be~~ deemed to be owned by the governmental  
773 agency and used exclusively for educational purposes if the  
774 governmental agency continues to use such property exclusively  
775 for educational purposes pursuant to a sublease or other  
776 contractual agreement with that lessee. If the title to land is  
777 held by the trustee of an irrevocable inter vivos trust and if  
778 the trust grantor owns 100 percent of the entity that owns an  
779 educational institution that is using the land exclusively for  
780 educational purposes, the land is deemed to be property owned by  
781 the educational institution for purposes of this exemption.  
782 Property owned by an educational institution is ~~shall be~~ deemed  
783 to be used for an educational purpose if the institution has

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taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 13. The amendment made by this act to s. 196.198, Florida Statutes, first applies beginning with the 2026 tax roll.

Section 14. Paragraph (d) of subsection (2) and subsection (5) of section 202.19, Florida Statutes, are amended to read:

202.19 Authorization to impose local communications services tax.—

(2)

(d) The local communications services tax rate in effect on January 1, 2023, may not be increased before January 1, 2031 ~~2026~~.

(5) In addition to the communications services taxes authorized by subsection (1), a discretionary sales surtax that a county or school board has levied under s. 212.055 is imposed as a local communications services tax under this section, and the rate shall be determined in accordance with s. 202.20(3). However, any increase to the discretionary sales surtax levied under s. 212.055 on or after January 1, 2023, may not be added to the local communications services tax under this section before January 1, 2031 ~~2026~~.

(a) Except as otherwise provided in this subsection, each such tax rate shall be applied, in addition to the other tax

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rates applied under this chapter, to communications services  
subject to tax under s. 202.12 which:

1. Originate or terminate in this state; and
2. Are charged to a service address in the county.

(b) With respect to private communications services, the  
tax shall be on the sales price of such services provided within  
the county, which shall be determined in accordance with the  
following provisions:

1. Any charge with respect to a channel termination point  
located within such county;
2. Any charge for the use of a channel between two channel  
termination points located in such county; and
3. Where channel termination points are located both within  
and outside of such county:
  - a. If any segment between two such channel termination  
points is separately billed, 50 percent of such charge; and
  - b. If any segment of the circuit is not separately billed,  
an amount equal to the total charge for such circuit multiplied  
by a fraction, the numerator of which is the number of channel  
termination points within such county and the denominator of  
which is the total number of channel termination points of the  
circuit.

Section 15. Paragraph (f) is added to subsection (4) of  
section 202.34, Florida Statutes, and subsection (6) is added to  
that section, to read:

202.34 Records required to be kept; power to inspect; audit  
procedure.—

(4)

(f) Once the notification required by paragraph (a) is

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842 issued, the department, at any time, may respond to contact  
843 initiated by a taxpayer to discuss the audit, and the taxpayer  
844 may provide records or other information, electronically or  
845 otherwise, to the department. The department may examine, at any  
846 time, documentation and other information voluntarily provided  
847 by the taxpayer, its representative, or other parties,  
848 information already in the department's possession, or publicly  
849 available information. Examination by the department of such  
850 information does not commence an audit if the review takes place  
851 within 60 days after the notice of intent to conduct an audit.  
852 The requirement in paragraph (a) does not limit the department  
853 from making initial contact with the taxpayer to confirm receipt  
854 of the notification or to confirm the date that the audit will  
855 begin. If the taxpayer has not previously waived the 60-day  
856 notice period and believes the department commenced the audit  
857 before the 61st day , the taxpayer must object in writing to the  
858 department before the issuance of an assessment or the objection  
859 is waived. If the objection is not waived and it is determined  
860 during a formal or informal protest that the audit was commenced  
861 before the 61st day after the issuance of the notice of intent  
862 to audit, the tolling period provided for in s. 213.345 is  
863 considered lifted for the number days equal to the difference  
864 between the date the audit commenced and the 61st day after the  
865 date of the department's notice of intent to audit.

866 (6) The department may adopt rules to administer this  
867 section.

868 Section 16. Section 211.02535, Florida Statutes, is created  
869 to read:

870 211.02535 Credit for contributions to eligible charitable

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871 organizations for the Home Away From Home Tax Credit.—Beginning  
872 January 1, 2026, there is allowed a credit of 100 percent of an  
873 eligible contribution made to an eligible charitable  
874 organization under s. 402.63 against any tax due under s. 211.02  
875 or s. 211.025. However, the combined credit allowed under this  
876 section and ss. 211.0251, 211.0252, 211.0253, and 211.0254 may  
877 not exceed 50 percent of the tax due on the return on which the  
878 credit is taken. If the combined credit allowed under the  
879 foregoing sections exceeds 50 percent of the tax due on the  
880 return, the credit must first be taken under s. 211.0251, then  
881 under s. 211.0253, then under s. 211.0252, then under s.  
882 211.0254. Any remaining liability must be taken under this  
883 section but may not exceed 50 percent of the tax due. For  
884 purposes of the distributions of tax revenue under s. 211.06,  
885 the department shall disregard any tax credits allowed under  
886 this section to ensure that any reduction in tax revenue  
887 received which is attributable to the tax credits results only  
888 in a reduction in distributions to the General Revenue Fund.  
889 Section 402.63 applies to the credit authorized by this section.

890 Section 17. Subsections (15) and (16) of section 212.02,  
891 Florida Statutes, are amended to read:

892 212.02 Definitions.—The following terms and phrases when  
893 used in this chapter have the meanings ascribed to them in this  
894 section, except where the context clearly indicates a different  
895 meaning:

896 (15) "Sale" means and includes:

897 (a) Any transfer of title or possession, or both, exchange,  
898 barter, license, lease, or rental, conditional or otherwise, in  
899 any manner or by any means whatsoever, of tangible personal

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property for a consideration. The term does not include any  
license, lease, or rental of clothing exempted under s.  
212.08(20).

(b) The rental of living quarters or sleeping or  
housekeeping accommodations in hotels, apartment houses or  
roominghouses, or tourist or trailer camps, as hereinafter  
defined in this chapter.

(c) The producing, fabricating, processing, printing, or  
imprinting of tangible personal property for a consideration for  
consumers who furnish either directly or indirectly the  
materials used in the producing, fabricating, processing,  
printing, or imprinting.

(d) The furnishing, preparing, or serving for a  
consideration of any tangible personal property for consumption  
on or off the premises of the person furnishing, preparing, or  
serving such tangible personal property which includes the sale  
of meals or prepared food by an employer to his or her  
employees.

(e) A transaction whereby the possession of property is  
transferred but the seller retains title as security for the  
payment of the price.

(16) "Sales price" means the total amount paid for tangible  
personal property, including any services that are a part of the  
sale, valued in money, whether paid in money or otherwise, and  
includes any amount for which credit is given to the purchaser  
by the seller, without any deduction therefrom on account of the  
cost of the property sold, the cost of materials used, labor or  
service cost, interest charged, losses, or any other expense  
whatsoever. "Sales price" also includes the consideration for a



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transaction which requires both labor and material to alter, remodel, maintain, adjust, or repair tangible personal property. Trade-ins or discounts allowed and taken at the time of sale shall not be included within the purview of this subsection. "Sales price" also includes the full face value of any coupon used by a purchaser to reduce the price paid to a retailer for an item of tangible personal property; where the retailer will be reimbursed for such coupon, in whole or in part, by the manufacturer of the item of tangible personal property; or whenever it is not practicable for the retailer to determine, at the time of sale, the extent to which reimbursement for the coupon will be made. The term "sales price" does not include federal excise taxes imposed upon the retailer on the sale of tangible personal property. The term "sales price" does include federal manufacturers' excise taxes, even if the federal tax is listed as a separate item on the invoice. To the extent required by federal law, the term "sales price" does not include charges for Internet access services which are not itemized on the customer's bill, but which can be reasonably identified from the selling dealer's books and records kept in the regular course of business. The dealer may support the allocation of charges with books and records kept in the regular course of business covering the dealer's entire service area, including territories outside this state. The term "sales price" does not include charges for carrying, delivery, freight, handling, pickup, shipping, or other similar charges or fees when such charges are a part of the sale of clothing exempted under s. 212.08(20). Such charges must be allocated to each item on a sales invoice or receipt that includes both a taxable item and exempt

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clothing, excluding from the term "sales price" only the portion of such charges attributable to the sale of exempt clothing.

Section 18. Effective January 1, 2026, paragraph (b) of subsection (5) of section 212.06, Florida Statutes, is amended to read:

212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.—

(5)

(b)1. As used in this subsection, the term:

a. "Certificate" means a Florida Certificate of Forwarding Agent Address.

b. "Electronic database" means the database created and maintained by the department pursuant to s. 202.22(2).

c. "Facilitating" means preparation for or arranging for export.

~~d.e.~~ "Forwarding agent" means a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons.

~~e.d.~~ "NAICS" means those classifications contained in the North American Industry Classification System as published in 2007 by the Office of Management and Budget, Executive Office of the President.

~~f.e.~~ "Principal business activity" means the activity from which the person or business derives the highest percentage of its total receipts.

2. A forwarding agent engaged in international export may apply to the department for a certificate.

3. Each application must include all of the following:

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a. The designation of an address for the forwarding agent.

b. A certification that:

(I) The tangible personal property delivered to the designated address ~~for export~~ originates with a United States vendor;

(II) The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process; and

(III) The designated address is used exclusively by the forwarding agent for such export.

c. A copy of the forwarding agent's last filed federal income tax return showing the entity's principal business activity classified under NAICS code 488510, except as provided under subparagraph 4. or subparagraph 5.

d. A statement of the total revenues of the forwarding agent.

e. A statement of the amount of revenues associated with international export of the forwarding agent.

f. A description of all business activity that occurs at the designated address.

g. The name and contact information of a designated contact person of the forwarding agent.

h. The forwarding agent's website address.

i. Any additional information the department requires by rule to demonstrate eligibility for the certificate.

j. ~~and~~ A signature attesting to the validity of the information provided.

4. An applicant that has not filed a federal return for the

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preceding tax year under NAICS code 488510 shall provide all of the following:

a. A statement of estimated total revenues.

b. A statement of estimated revenues associated with international export.

c. The NAICS code under which the forwarding agent intends to file a federal return.

5. If an applicant does not file a federal return identifying a NAICS code, the applicant must ~~shall~~ provide documentation to support that its principal business activity is that of a forwarding agent and that the applicant is otherwise eligible for the certificate.

6. A forwarding agent that applies for and receives a certificate shall register as a dealer with the department. An applicant is not required to submit an application to register as a dealer when an application is made for a certificate, or renewal of a certificate, if the applicant is already registered as a dealer with the department.

7. A forwarding agent must ~~shall~~ remit the tax imposed under this chapter on any tangible personal property shipped to the certified ~~designated forwarding agent~~ address if no tax was collected and the tangible personal property remained in this state or if delivery to the purchaser or purchaser's representative occurs in this state. This subparagraph does not prohibit the forwarding agent from collecting such tax from the consumer of the tangible personal property.

8. A forwarding agent shall maintain the following records:

a. Copies of sales invoices or receipts between the vendor and the consumer when provided by the vendor to the forwarding

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agent. If sales invoices or receipts are not provided to the forwarding agent, the forwarding agent must maintain export documentation evidencing the value of the purchase consistent with the federal Export Administration Regulations, 15 C.F.R. parts 730-774.

b. Copies of federal returns evidencing the forwarding agent's NAICS principal business activity code.

c. Copies of invoices or other documentation evidencing shipment to the forwarding agent.

d. Invoices between the forwarding agent and the consumer or other documentation evidencing the ship-to destination outside the United States.

e. Invoices for foreign postal or transportation services.

f. Bills of lading.

g. Any other export documentation.

Such records must be kept in an electronic format and made available for the department's review pursuant to subparagraph 9. and ss. 212.13 and 213.35.

9. Each certificate expires 5 years after the date of issuance, except as specified in this subparagraph.

a. At least 30 days before expiration, a new application must be submitted to renew the certificate, and the application must contain the information required in subparagraph 3. Upon application for renewal, the certificate is subject to the review and reissuance procedures prescribed by this chapter and department rule.

b. Each forwarding agent shall update its application information annually or within 30 days after any material

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change.

c. The department shall verify that the forwarding agent is actively engaged in facilitating the international export of tangible personal property.

d. The department may suspend or revoke the certificate of any forwarding agent that fails to respond within 30 days to a written request for information regarding its business transactions.

e. A forwarding agent shall surrender its certificate to the department if:

(I) The forwarding agent has ceased to do business;

(II) The forwarding agent has changed addresses;

(III) The forwarding agent's principal business activity has changed to something other than facilitating the international export of property owned by other persons; or

(IV) The certified address is not used for export under this paragraph.

10.a. The department shall provide a list on the department's website of forwarding agents that have applied for and received a Florida Certificate of Forwarding Agent Address from the department. The list must include a forwarding agent's entity name, address, and expiration date as provided on the Florida Certificate of Forwarding Agent Address.

b. For any certified address with a special five-digit zip code provided by the United States Postal Service, the department shall report the state sales tax rate and discretionary sales surtax rate in the department's Tax and Address Lookup System as zero. This sub-subparagraph does not apply to a certified address with a special five-digit zip code

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provided by the United States Postal Service if that address includes a suite address or secondary address.

11. A dealer may not, other than a forwarding agent required to remit tax pursuant to subparagraph 7., collect the tax imposed under this chapter on tangible personal property shipped to a certified address listed ~~may accept a copy of the forwarding agent's certificate or rely on the list of forwarding agents' names and addresses on the department's website or in the department's electronic database in lieu of collecting the tax imposed under this chapter when the property is required by terms of the sale to be shipped to the designated address on the certificate.~~ A dealer who accepts a valid copy of a certificate or who relies on the list of forwarding agents' names and addresses on the department's website or the department's electronic database and who in good faith ~~and ships purchased~~ tangible personal property to a certified ~~the~~ address ~~on the certificate~~ is not liable for any tax due on sales made during the effective dates indicated on the certificate.

12. The department may revoke a forwarding agent's certificate for noncompliance with this paragraph. A ~~Any~~ person found to fraudulently use the address on the certificate for the purpose of evading tax is subject to the penalties provided in s. 212.085.

13. The department may adopt rules to administer this paragraph, including, but not limited to, rules relating to procedures, application and eligibility requirements, and forms.

Section 19. Paragraph (ww) of subsection (7) of section 212.08, Florida Statutes, is amended, and subsection (20) is added to that section, to read:

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1132        212.08 Sales, rental, use, consumption, distribution, and  
1133 storage tax; specified exemptions.—The sale at retail, the  
1134 rental, the use, the consumption, the distribution, and the  
1135 storage to be used or consumed in this state of the following  
1136 are hereby specifically exempt from the tax imposed by this  
1137 chapter.

1138        (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
1139 entity by this chapter do not inure to any transaction that is  
1140 otherwise taxable under this chapter when payment is made by a  
1141 representative or employee of the entity by any means,  
1142 including, but not limited to, cash, check, or credit card, even  
1143 when that representative or employee is subsequently reimbursed  
1144 by the entity. In addition, exemptions provided to any entity by  
1145 this subsection do not inure to any transaction that is  
1146 otherwise taxable under this chapter unless the entity has  
1147 obtained a sales tax exemption certificate from the department  
1148 or the entity obtains or provides other documentation as  
1149 required by the department. Eligible purchases or leases made  
1150 with such a certificate must be in strict compliance with this  
1151 subsection and departmental rules, and any person who makes an  
1152 exempt purchase with a certificate that is not in strict  
1153 compliance with this subsection and the rules is liable for and  
1154 shall pay the tax. The department may adopt rules to administer  
1155 this subsection.

1156        (ww) *Bullion*.—The sale of gold, silver, or platinum  
1157 bullion, or any combination thereof, ~~in a single transaction is~~  
1158 ~~exempt if the sales price exceeds \$500. The dealer must maintain~~  
1159 ~~proper documentation, as prescribed by rule of the department,~~  
1160 ~~to identify that portion of a transaction which involves the~~



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~~sale of gold, silver, or platinum bullion and is exempt under this paragraph.~~

(20) EXEMPTIONS; CLOTHING AND SHOES.—

(a) There shall be exempt from the tax imposed by this chapter the sale of clothing with a sales price of \$75 or less per item.

(b) As used in this subsection, the term "clothing" means any apparel or shoes intended to be worn on or about a person for general use or everyday wear. The term does not include any of the following items:

1. Accessories, which are items worn by a person in conjunction with apparel or shoes, including, but not limited to, bags, backpacks, briefcases, bows, bowties, costume masks, handkerchiefs, hats, jewelry, reading glasses, ties, sunglasses, tool belts, umbrellas, wallets, watches, or watchbands.

2. Protective equipment, which are items worn by a person and solely designed to protect the wearer against injury or disease or to protect against damage or injury to another person and which are not suitable for general use or everyday wear, including, but not limited to, face shields, earmuffs, hard hats, respirators, safety goggles, hazmat suits, or any item that covers other clothing and is worn to protect against dangerous substances such as poisonous chemicals or infectious viruses.

3. Sports or recreational equipment, which are items worn by a person in conjunction with an athletic or recreational activity and which are not suitable for general use or everyday wear, including, but not limited to, cleated shoes, elbow pads, fishing boots, life jackets, life vests, roller blades, skates,

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1190 skis, swim fins, waders, or wet suits.

1191 4. Materials that become part of clothing, including, but  
1192 not limited to, fabric, lace, thread, or yarn.

1193 (c) This subsection does not limit the exemption of  
1194 clothing otherwise provided for under this chapter.

1195 (d) The exemption provided in this subsection does not  
1196 apply to sales within a theme park or entertainment complex as  
1197 defined in s. 509.013(9), within a public lodging establishment  
1198 as defined in s. 509.013(4), or within an airport as defined in  
1199 s. 330.27(2). A person who makes a purchase at such complex,  
1200 establishment, or airport is not entitled to a refund of tax  
1201 paid.

1202 Section 20. Paragraph (f) is added to subsection (5) of  
1203 section 212.13, Florida Statutes, and subsection (7) is added to  
1204 that section, to read:

1205 212.13 Records required to be kept; power to inspect; audit  
1206 procedure.—

1207 (5)

1208 (f) Once the notification required by paragraph (a) is  
1209 issued, the department, at any time, may respond to contact  
1210 initiated by a taxpayer to discuss the audit, and the taxpayer  
1211 may provide records or other information, electronically or  
1212 otherwise, to the department. The department may examine, at any  
1213 time, documentation and other information voluntarily provided  
1214 by the taxpayer, its representative, or other parties,  
1215 information already in the department's possession, or publicly  
1216 available information. Examination by the department of such  
1217 information does not commence an audit if the review takes place  
1218 within 60 days after the notice of intent to conduct an audit.

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The requirement in paragraph (a) does not limit the department from making initial contact with the taxpayer to confirm receipt of the notification or to confirm the date that the audit will begin. If the taxpayer has not previously waived the 60-day notice period and believes the department commenced the audit before the 61st day, the taxpayer must object in writing to the department before the issuance of an assessment or the objection is waived. If the objection is not waived and it is determined during a formal or informal protest that the audit was commenced before the 61st day after the issuance of the notice of intent to audit, the tolling period provided for in s. 213.345 shall be considered lifted for the number days equal to the difference between the date the audit commenced and the 61st day after the date of the department's notice of intent to audit.

(7) The department may adopt rules to administer this section.

Section 21. Section 212.18345, Florida Statutes, is created to read:

212.18345 Credit for contributions to eligible charitable organizations for the Home Away From Home Tax Credit.—Beginning January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under s. 402.63 against any tax imposed by the state and due under this chapter from a direct pay permit holder as a result of the direct pay permit held pursuant to s. 212.183. For purposes of the dealer's credit granted for keeping prescribed records, filing timely tax returns, and properly accounting and remitting taxes under s. 212.12, the amount of tax due used to calculate the credit must include any eligible

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1248 contribution made to an eligible charitable organization from a  
1249 direct pay permitholder. For purposes of the distributions of  
1250 tax revenue under s. 212.20, the department shall disregard any  
1251 tax credits allowed under this section to ensure that any  
1252 reduction in tax revenue received which is attributable to the  
1253 tax credits results only in a reduction in distributions to the  
1254 General Revenue Fund. Section 402.63 applies to the credit  
1255 authorized by this section. A dealer who claims a tax credit  
1256 under this section must file his or her tax returns and pay his  
1257 or her taxes by electronic means under s. 213.755.

1258 Section 22. Paragraph (cc) is added to subsection (8) of  
1259 section 213.053, Florida Statutes, to read:

1260 213.053 Confidentiality and information sharing.—

1261 (8) Notwithstanding any other provision of this section,  
1262 the department may provide:

1263 (cc) State tax information regarding tax credits under s.  
1264 288.062 to the Secretary of Commerce or his or her authorized  
1265 designee pursuant to any formal agreement for the exchange of  
1266 mutual information between the department and the Department of  
1267 Commerce.

1268  
1269 Disclosure of information under this subsection shall be  
1270 pursuant to a written agreement between the executive director  
1271 and the agency. Such agencies, governmental or nongovernmental,  
1272 shall be bound by the same requirements of confidentiality as  
1273 the Department of Revenue. Breach of confidentiality is a  
1274 misdemeanor of the first degree, punishable as provided by s.  
1275 775.082 or s. 775.083.

1276 Section 23. Subsection (2) of section 213.37, Florida

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Statutes, is amended to read:

213.37 Authority to require sworn statements.—

(2) Verification shall be accomplished as provided in s.  
92.525(1)(c) ~~s. 92.525(1)(b)~~ and subject to the provisions of s.  
92.525(3).

Section 24. Subsection (8) of section 220.02, Florida  
Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits  
against either the corporate income tax or the franchise tax be  
applied in the following order: those enumerated in s. 631.828,  
those enumerated in s. 220.191, those enumerated in s. 220.181,  
those enumerated in s. 220.183, those enumerated in s. 220.182,  
those enumerated in s. 220.1895, those enumerated in s. 220.195,  
those enumerated in s. 220.184, those enumerated in s. 220.186,  
those enumerated in s. 220.1845, those enumerated in s. 220.19,  
those enumerated in s. 220.185, those enumerated in s. 220.1875,  
those enumerated in s. 220.1876, those enumerated in s.  
220.1877, those enumerated in s. 220.18775, those enumerated in  
s. 220.1878, those enumerated in s. 220.193, those enumerated in  
s. 288.062, those enumerated in former s. 288.9916, those  
enumerated in former s. 220.1899, those enumerated in former s.  
220.194, those enumerated in s. 220.196, those enumerated in s.  
220.198, those enumerated in s. 220.1915, those enumerated in s.  
220.199, those enumerated in s. 220.1991, and those enumerated  
in s. 220.1992.

Section 25. Effective upon becoming a law, paragraph (n) of  
subsection (1) and paragraph (c) of subsection (2) of section  
220.03, Florida Statutes, are amended to read:

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## 220.03 Definitions.—

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(n) “Internal Revenue Code” means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2025 ~~2024~~, except as provided in subsection (3).

(2) DEFINITIONAL RULES.—When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof:

(c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2025 ~~2024~~. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

Section 26. (1) The amendment made by this act to s. 220.03, Florida Statutes, operates retroactively to January 1, 2025.

(2) This section shall take effect upon becoming a law.

Section 27. Section 220.18775, Florida Statutes, is created to read:

220.18775 Credit for contributions to eligible charitable organizations for the Home Away From Home Tax Credit.—

(1) For taxable years beginning on or after January 1, 2026, there is allowed a credit of 100 percent of an eligible contribution made to an eligible charitable organization under

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s. 402.63 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to an eligible charitable organization on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section is reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section and the amount of federal corporate income tax without application of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the total credit taken by the affiliated group is subject to the limitation established under subsection (1).

(3) Section 402.63 applies to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 402.63 after timely requesting an extension to file under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for purposes of the department's determination as to whether the taxpayer was in compliance with the requirement to pay tentative taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to pay tentative taxes will result in the revocation and rescindment of any such credit.

(c) The taxpayer will be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the

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1364 requirement to pay tentative taxes.

1365 Section 28. Paragraph (f) is added to subsection (2) of  
1366 section 288.0001, Florida Statutes, to read:

1367 288.0001 Economic Development Programs Evaluation.—The  
1368 Office of Economic and Demographic Research and the Office of  
1369 Program Policy Analysis and Government Accountability (OPPAGA)  
1370 shall develop and present to the Governor, the President of the  
1371 Senate, the Speaker of the House of Representatives, and the  
1372 chairs of the legislative appropriations committees the Economic  
1373 Development Programs Evaluation.

1374 (2) The Office of Economic and Demographic Research and  
1375 OPPAGA shall provide a detailed analysis of economic development  
1376 programs as provided in the following schedule:

1377 (f) By January 1, 2028, and every 3 years thereafter, an  
1378 analysis of the Rural Community Investment Program established  
1379 under s. 288.062.

1380 Section 29. Section 288.062, Florida Statutes, is created  
1381 to read:

1382 288.062 Rural Community Investment Program.—

1383 (1) The Rural Community Investment Program is created  
1384 within the department.

1385 (2) As used in this section, the term:

1386 (a) "Affiliate" means an entity that directly, or  
1387 indirectly through one or more intermediaries, controls, is  
1388 controlled by, or is under common control with another entity.  
1389 For the purposes of this paragraph, an entity is controlled by  
1390 another entity if the controlling entity holds, directly or  
1391 indirectly, the majority voting or ownership interest in the  
1392 controlled entity or has control over the day-to-day operations



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of the controlled entity.

(b) "Applicant" means a person who submits or updates an application on behalf of a rural fund.

(c) "Credit certification date" means the date on which the department provides a certificate under paragraph (4)(f) and each anniversary of such date for a period of 10 years.

(d) "Eligible business" means a business that, at the time a rural fund initially invests in the business:

1. Has fewer than 250 employees;

2. Has its principal business operations located in this state; and

3. Has its principal business operations located in a rural community in this state, unless this requirement is waived by the department pursuant to subsection (8).

(e) "Eligible investment" means any capital or equity investment in an eligible business, or any loan to an eligible business with a stated maturity of at least 1 year after the date of issuance.

(f) "Investment authority" means the total amount of eligible investments which a rural fund intends to make to eligible businesses, which is the amount certified by the department under paragraph (4)(f).

(g) "Investor contribution" means a cash investment in a rural fund. The cash investment must be used to purchase an equity interest in the rural fund or to purchase at par value or premium a debt instrument that has a maturity date at least 5 years after the credit certification date and a repayment schedule that is no greater than level principal amortization over 5 years.

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1422 (h) "Jobs retained" means the number of full-time  
1423 employment positions that existed before the initial eligible  
1424 investment in an eligible business and for which the eligible  
1425 business's chief executive officer or similar officer certifies  
1426 that the employment positions would have been eliminated but for  
1427 the initial eligible investment.

1428 (i) "Principal business operations" means the location or  
1429 locations at which at least 60 percent of a business's employees  
1430 work or at which the employees who are paid at least 60 percent  
1431 of the business's payroll are located. A business that agrees to  
1432 relocate or hire new employees using the proceeds of an eligible  
1433 investment to establish its principal business operations in  
1434 this state is deemed to have its principal business operations  
1435 in the new location, provided that the business satisfies this  
1436 definition within 180 days after receiving the eligible  
1437 investment.

1438 (j) "Rural community" means a rural community as defined in  
1439 s. 288.0656 or a designated rural area of opportunity as defined  
1440 in s. 288.0656(2).

1441 (k) "Rural fund" means an entity certified by the  
1442 department under paragraph (4) (f).

1443 (l) "State tax" means a tax identified in s. 220.11 or s.  
1444 624.509.

1445 (m) "Taxpayer" means a person who makes an investor  
1446 contribution and is a taxpayer as defined in s. 220.03(z) or a  
1447 person with tax liability under s. 624.509.

1448 (n) "Transferee" means a person who receives a transferred  
1449 tax credit under paragraph (6) (b).

1450 (3) On or before November 1, 2025, the department shall

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begin accepting applications, on a form adopted by department  
rule, for approval as a rural fund. The application must include  
all of the following:

(a) The investment authority sought by the applicant.

(b) Evidence that the applicant is licensed as a rural  
business investment company as defined in 7 U.S.C. s. 2009cc or  
as a small business investment company under 15 U.S.C. s. 681.  
The applicant must include a certificate executed by an  
executive officer of the applicant attesting that such license  
remains in effect and has not been revoked.

(c) Evidence that, as of the date the application is  
submitted, the applicant has invested at least \$100 million in  
nonpublic companies located in counties within the United States  
with a population of less than 75,000 as of the United States  
Decennial Census of 2020.

(d) An estimate of the total number of new annual jobs that  
will be created and total jobs retained over the life of the  
program in the state because of the applicant's proposed  
eligible investments.

(e) A business plan that includes a revenue impact  
assessment projecting state and local tax revenues to be  
generated, as well as state expenditures to be reduced, by the  
applicant's proposed eligible investments, which is prepared by  
a nationally recognized third-party independent economic  
forecasting firm using a dynamic economic forecasting model that  
analyzes the applicant's business plan over the 10 years after  
the date the application is submitted to the department.

(4) (a) The department shall review applications for  
approval of the applicant as a rural fund in the order received.

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1480 The department may ask the applicant for additional information  
1481 about items contained in the application. Within 60 days after  
1482 receipt of a completed application, the department shall approve  
1483 or deny the application.

1484 (b) The department shall deem applications received on the  
1485 same day as having been received simultaneously. If requests for  
1486 investment authority exceed the remaining tax credit limitation  
1487 under paragraph (c), the department must proportionally reduce  
1488 the investment authority for each approved application received  
1489 simultaneously to avoid exceeding the limit.

1490 (c) Beginning in fiscal year 2025-2026, the tax credit cap  
1491 amount is \$7 million in each state fiscal year, excluding any  
1492 credits carried forward pursuant to subsection (6). The  
1493 department may not approve a cumulative amount of tax credits  
1494 which may result in the claim of more than \$35 million in tax  
1495 credits during the existence of the program.

1496 (d) The department must deny an application if:

1497 1. The application is incomplete;

1498 2. The applicant does not satisfy the criteria set forth in  
1499 subsection (3);

1500 3. The revenue impact assessment submitted under paragraph  
1501 (3)(e) does not demonstrate that the applicant's business plan  
1502 will result in a positive revenue impact on the state over a 10-  
1503 year period which exceeds the cumulative amount of tax credits  
1504 that would be issued to the applicant's investors; or

1505 4. The department has already approved the maximum amount  
1506 of investment authority allowed under paragraph (c).

1507 (e) A tax credit certified under this paragraph may not be  
1508 taken against state tax liability until a rural fund receives a

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1509 final order under subsection (5). After approving the  
1510 application, the department must provide a certification to the  
1511 applicant which does all of the following:

1512 1. Designates the applicant as a rural fund.

1513 2. Certifies the amount of the rural fund's investment  
1514 authority.

1515 3. Certifies the amount of tax credits available to persons  
1516 who make investor contributions in the rural fund. The certified  
1517 tax credits must be equal to 25 percent of the rural fund's  
1518 investment authority under subparagraph 2.

1519 4. A statement that tax credits may not be taken against  
1520 state tax liability until the rural fund receives a final order  
1521 under subsection (5).

1522 (f) Within 90 days after receiving the certification issued  
1523 under paragraph (e), the rural fund shall collect all investor  
1524 contributions. The collected investor contributions must equal  
1525 the investment authority specified in the certification under  
1526 subparagraph (e)2.

1527 (g) Within 95 days after receiving the certification issued  
1528 under paragraph (e), the rural fund must send a notification to  
1529 the department demonstrating that the rural fund has collected  
1530 investor contributions in an amount equal to the investment  
1531 authority specified in the certification under subparagraph  
1532 (e)2. The notification must include all of the following:

1533 1. Evidence that the rural fund collected the total amount  
1534 required under subparagraph (e)2.

1535 2. The date on which each investor contribution was  
1536 collected.

1537 3. The identity, including name and tax identification

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number, of each person who made an investor contribution and the amount of the investor contribution made by each person.

(h) If the rural fund fails to comply with paragraphs (f) and (g), the department must revoke the rural fund's certification that was made pursuant to paragraph (e). The corresponding investment authority will not count toward the tax credit limitation set forth in paragraph (c).

(i) The department shall first award revoked investment authority pro rata to each rural fund that was awarded less than the investment authority for which it applied. Any remaining investment authority may be awarded by the department to new applicants.

(5) Upon receipt of the notification under paragraph (4)(g), the department must issue a final order approving the taxpayer to receive tax credits under this section. The final order must include the identity, including name and tax identification number, of each taxpayer who is eligible to claim the credit and the amount of credits that may be claimed by each taxpayer. The amount of tax credits that the taxpayer is approved to receive must be equal to 25 percent of the investor contribution specified in the notification under subparagraph (4)(g)3. The department must provide the final order to the rural fund and the Department of Revenue.

(6)(a) Any taxpayer who receives a final order under subsection (5) is vested with an earned credit against state tax liability. The taxpayer must attach a copy of the final order issued under subsection (5) to its return when claiming the credit. The taxpayer may claim the credit as follows:

1. The taxpayer may apply 20 percent of the credit against

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its state tax liability in the tax years containing the first  
through fifth credit certification dates.

2. A taxpayer may not claim a tax credit in excess of the taxpayer's state tax liability. If the credit granted pursuant to this section is not fully used in any single year because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for use in the taxpayer's subsequent tax years until the tax year containing the tenth credit certification date, after applying the other credits and unused carryovers in the order provided in s. 220.02(8) for credits taken against the tax in s. 220.11 or in the order provided in s. 624.509(7) for credits taken against the tax in s. 624.509. Carryover credit amounts must be treated as unused credits for purposes of the transfer of unused credits pursuant to paragraph (b).

(b) A credit earned under this section may not be refunded, sold on the open market, or transferred, except as provided in this paragraph.

1. Credits earned under this section may be transferred from a taxpayer to affiliates of the rural fund. Credits earned by or allocated to a partnership under chapter 620 or a limited liability company under chapter 605 may be allocated to the partners, members, or shareholders of such entity for their use in accordance with the provisions of any agreement among such partners, members, or shareholders.

2. A taxpayer must notify the department and the Department of Revenue of a transfer. The notification must include the identity of the transferee, tax identification number of the transferee, and tax credit amount allocated to the transferee.

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The notice of transfer also must state whether unused tax credits are being transferred and the amount of unused tax credits being transferred. Such allocations and transfers may not be considered a sale for the purposes of this section.

3. Notification of a transfer of a tax credit must be submitted to the Department of Revenue on a form adopted by rule of the Department of Revenue. Within 30 days after the transfer, the Department of Revenue shall provide a letter to the rural fund, taxpayer, transferee, and the department acknowledging the transfer, after which time the transferee may claim the transferred credit on its return due on or after the date of the letter. The transferee must attach a copy of the letter to its return when claiming the credit.

(7)(a) Notwithstanding s. 95.091, the department must direct the Department of Revenue to recapture all or a portion of a tax credit under this section if one or more of the following occur with respect to a rural fund before the rural fund exits the program in accordance with subsection (10):

1. The rural fund does not invest 60 percent of its investment authority in eligible businesses before its first credit certification date.

2. The rural fund does not invest 100 percent of its investment authority in eligible businesses before its second credit certification date, with at least 70 percent of such eligible investments made in a rural community.

3. The rural fund, after initially satisfying subparagraph (a)2., fails to maintain eligible investments equal to 100 percent of its investment authority until the tenth credit certification date, with at least 70 percent of such eligible



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investments made in a rural community. For purposes of this paragraph, an investment is maintained even if it is sold or repaid, so long as the rural fund reinvests an amount equal to the capital returned or recovered from the original investment, exclusive of any profits realized, in other eligible investments in this state within 12 months after the receipt of such capital. Amounts received periodically by a rural fund must be treated as continuously invested in eligible investments if the amounts are reinvested in one or more eligible investments by the end of the following calendar year; however, there is no requirement to reinvest capital after the tenth credit certification date for purposes of eligibility under this paragraph.

4. The rural fund, before exiting the program in accordance with subsection (10), makes a distribution or payment that results in the rural fund having less than 100 percent of its investment authority invested in eligible businesses.

5. The rural fund invests in an eligible business that directly, or indirectly through an affiliate, owns, has the right to acquire an ownership interest in, makes a loan to, or makes an investment in the rural fund of an affiliate of the rural fund or an investor in the rural fund.

(b) The department must provide notice to the rural fund, taxpayer, transferee as applicable, and the Department of Revenue of a proposed recapture of tax credits. The rural fund has 6 months after the receipt of the notice to cure a deficiency identified in the notice and avoid recapture of a credit. The department must issue a final order of recapture if the rural fund fails to cure a deficiency within the 6-month

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period. The final order of recapture must be provided to the rural fund, taxpayer, transferee as applicable, and the Department of Revenue. Only one correction is permitted for each rural fund during the 5-year credit period. Recaptured funds shall be deposited into the General Revenue Fund.

(c) A rural fund, taxpayer, or transferee that submits fraudulent information to the department or Department of Revenue is liable for the costs associated with the investigation and prosecution of the fraudulent claim plus a penalty in an amount equal to double the tax credits claimed. This penalty is in addition to any other penalty that may be imposed by law.

(d)1. The department must first provide revoked tax credits on a pro rata basis to each rural fund that was approved for less than the amount for which it applied, as long as the approved credits remain under the tax credit limitation in paragraph (4) (c) for the fiscal year in which the limitation applied.

2. Any remaining tax credits must be approved by the department to new applicants, as long as the approved credits remain under the tax credit limitation in paragraph (4) (c) or the fiscal year in which the cap applied.

(8) The department may, upon a request made pursuant to subsection (9), waive the requirements relating to a rural community and allow an eligible investment to count toward the satisfaction of paragraphs (4) (f) and (g), if the department determines that the eligible investment is provided to an eligible business located on land classified as agricultural under s. 193.461 or employs a majority of its workforce whose

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primary residence is located in a rural community. This waiver does not allow a rural fund to invest less than 70 percent of eligible investments in a rural community. The department must provide the rural fund and the Department of Revenue with a written notice of the waiver under this subsection.

(9) Before making an eligible investment, a rural fund may request a written opinion from the department as to whether the business in which it proposes to invest satisfies the definition of an eligible business. The department, no later than 15 business days after the date of receipt of the request, shall provide the rural fund with a determination letter providing its opinion. If the department fails to issue a determination letter within that timeframe, the business in which the rural fund proposes to invest must be considered an eligible business.

(10)(a) On or after the fifth anniversary of the credit certification date, a rural fund may apply to the department to exit the program and no longer be subject to regulation. The department shall approve or deny the application within 15 days after receipt. In evaluating the application, the fact that no tax credit certificates have been revoked and that the rural fund has not received a notice of revocation that has not been cured pursuant to subsection (7) is sufficient evidence that the rural fund is eligible for exit. If the application is denied, the notice of denial must include the reasons for the determination.

(b) The department may revoke a tax credit certificate after a rural fund exits the program. The department may take any legal action necessary to recapture the tax credits. The department must deposit any funds from recaptured tax credits

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1712 into the General Revenue Fund.

1713 (11)(a) Each rural fund shall submit to the department a  
1714 report on or before the 15th business day after the second and  
1715 third credit certification date. The report must include all of  
1716 the following for the year preceding the second or third credit  
1717 certification date:

1718 1. The time period covered in the report, which is the year  
1719 preceding the second credit certification date or the year  
1720 preceding the third credit certification date.

1721 2. The name, address, and county of each eligible business  
1722 receiving an eligible investment, including either the written  
1723 determination under subsection (9) or evidence that the business  
1724 qualified as an eligible business at the time the investment was  
1725 made, if not previously reported.

1726 3. Financial information that provides documentation for  
1727 each eligible business that the rural fund has invested the  
1728 amounts required in paragraph (7)(a).

1729 4. All of the following for each eligible business:

1730 a. The types of industries, identified by the North  
1731 American Industry Classification System Code, of each eligible  
1732 business.

1733 b. The number of jobs created during the time period  
1734 covered in the report.

1735 c. The county in which jobs were created during the time  
1736 period covered in the report.

1737 d. The number of jobs retained as a result of each eligible  
1738 investment during the time period covered in the report.

1739 e. The county in which jobs were retained as a result of  
1740 each eligible investment during the time period covered in the

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1741 report.

1742 f. The total number of jobs as of the first credit  
1743 certification date and the last credit certification date which  
1744 are in the time period covered in the report.

1745 g. The range and average salary of all jobs.

1746 5. Any other information required by the department.

1747 6. A final report containing the items specified under  
1748 paragraph (11)(b) after exiting the program if requested by the  
1749 department.

1750 (b) On or before the fourth credit certification date after  
1751 the final report required in paragraph (a), and annually until  
1752 its exit from the program in accordance with subsection (10),  
1753 the rural fund shall submit to the department a report. The  
1754 report must include all of the following for the year preceding  
1755 the fourth or subsequent credit certification date:

1756 1. The time period covered in the report, which is the year  
1757 preceding the credit certification date.

1758 2. The name, address, and county of each eligible business  
1759 receiving an eligible investment, including either the written  
1760 determination under subsection (9) or evidence that the business  
1761 qualified as an eligible business at the time the investment was  
1762 made, if not previously reported.

1763 3. Evidence for each eligible business that the rural fund  
1764 has maintained the investment amounts required in paragraph  
1765 (7)(a).

1766 4. All of the following for each eligible business:

1767 a. The types of industries, identified by the North  
1768 American Industry Classification System Code, of each eligible  
1769 business.

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1770 b. The number of jobs created during the time period  
1771 covered in the report.

1772 c. The county in which jobs were created during the time  
1773 period covered in the report.

1774 d. The number of jobs retained as a result of each eligible  
1775 investment during the time period covered in the report.

1776 e. The county in which jobs were retained as a result of  
1777 each eligible investment during the time period covered in the  
1778 report.

1779 f. The total number of jobs as of the first credit  
1780 certification date and the last credit certification date which  
1781 are in the time period covered in the report.

1782 g. The range and average salary of all jobs.

1783 5. Any other information required by the department.

1784 (12)(a) A rural fund that issues an eligible investment  
1785 approved by the department shall be deemed a recipient of state  
1786 financial assistance under the Florida Single Audit Act, as  
1787 provided in 215.97. However, an entity that makes an eligible  
1788 investment or receives an eligible investment is not a  
1789 subrecipient for the purposes of s. 215.97.

1790 (b) The department and the Department of Revenue may  
1791 conduct examinations to verify compliance with this section.

1792 (13) The department and the Department of Revenue shall  
1793 adopt rules to administer this section.

1794 (14) The department may not accept any new applications  
1795 after December 1, 2029.

1796 (15) This section expires on December 31, 2040.

1797 Section 30. Paragraph (c) of subsection (3) of section  
1798 402.62, Florida Statutes, is amended to read:

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402.62 Strong Families Tax Credit.—

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—

An eligible charitable organization that receives a contribution under this section must do all of the following:

(c) Annually submit to the Department of Children and Families:

1. An audit of the eligible charitable organization conducted by an independent certified public accountant in accordance with auditing standards generally accepted in the United States, government auditing standards, and rules adopted by the Auditor General. The audit report must include a report on financial statements presented in accordance with generally accepted accounting principles. The audit report must be provided to the Department of Children and Families within 180 days after completion of the eligible charitable organization's fiscal year; and

2. A copy of the eligible charitable organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990), if filed.

Section 31. Section 402.63, Florida Statutes, is created to read:

402.63 Home Away From Home Tax Credit.—

(1) DEFINITIONS.—As used in this section, the term:

(a) "Annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (5)(b), including tax credits to be taken under s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the

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1828 start of the applicable state fiscal year.

1829 (b) "Division" means the Division of Alcoholic Beverages  
1830 and Tobacco of the Department of Business and Professional  
1831 Regulation.

1832 (c) "Eligible charitable organization" means an  
1833 organization designated by the Department of Health as eligible  
1834 to receive funding under this section.

1835 (d) "Eligible contribution" means a monetary contribution  
1836 from a taxpayer, subject to the restrictions provided in this  
1837 section, to an eligible charitable organization. The taxpayer  
1838 making the contribution may not designate a specific family to  
1839 be assisted by the eligible charitable organization as the  
1840 beneficiary of the contribution.

1841 (e) "Tax credit cap amount" means the maximum annual tax  
1842 credit amount that the Department of Revenue may approve for a  
1843 state fiscal year.

1844 (2) HOME AWAY FROM HOME TAX CREDITS; ELIGIBILITY.—

1845 (a) The Department of Health shall designate as an eligible  
1846 charitable organization an organization that meets all of the  
1847 following requirements:

1848 1. Is exempt from federal income taxation under s.  
1849 501(c)(3) of the Internal Revenue Code.

1850 2. Is a Florida entity formed under chapter 605, chapter  
1851 607, or chapter 617 whose principal office is located in this  
1852 state.

1853 3. At de minimis to no cost to the family, houses families  
1854 of critically ill children receiving treatment.

1855 4. Provides to the department accurate information,  
1856 including, at a minimum, a description of the services provided



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by the organization; the total number of individuals served through those services during the last calendar year; basic financial information regarding the organization and services; and contact information for the organization.

5. Annually submits a statement, signed under penalty of perjury by a current officer of the organization, attesting that the organization meets all criteria to qualify as an eligible charitable organization, has fulfilled responsibilities under this section for the previous fiscal year if the organization received any funding through the credit during the previous fiscal year, and intends to fulfill its responsibilities during the upcoming fiscal year.

6. Provides any documentation requested by the department to verify eligibility or compliance with this section.

(b) The department may not designate as an eligible charitable organization an organization that provides abortions or pays for or provides coverage for abortions.

(3) RESPONSIBILITIES OF ELIGIBLE CHARITABLE ORGANIZATIONS.—  
An eligible charitable organization that receives a contribution under this section shall do all of the following:

(a) Apply for admittance into the Department of Law Enforcement's Volunteer and Employee Criminal History System and, if accepted, conduct background screening on all volunteers and staff working directly with children in any program funded under this section pursuant to s. 943.0542. Background screening must meet level 2 screening standards pursuant to s. 435.04 and must include, but need not be limited to, a check of the Dru Sjodin National Sex Offender Public Website.

(b) Expend 100 percent of any contributions received under

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1886 this section for the expansion of current structures or the  
1887 construction of new facilities for the purpose specified in  
1888 subparagraph (2) (a) 3.

1889 (c) Annually submit to the Department of Health:

1890 1. An audit of the eligible charitable organization  
1891 conducted by an independent certified public accountant in  
1892 accordance with auditing standards generally accepted in the  
1893 United States, government auditing standards, and rules adopted  
1894 by the Auditor General. The audit report must include a report  
1895 on financial statements presented in accordance with generally  
1896 accepted accounting principles. The audit report must be  
1897 provided to the department within 180 days after completion of  
1898 the eligible charitable organization's fiscal year; and

1899 2. A copy of the eligible charitable organization's most  
1900 recent federal Internal Revenue Service Return of Organization  
1901 Exempt from Income Tax form (Form 990), if filed.

1902 (d) Notify the Department of Health immediately if it is in  
1903 jeopardy of losing the eligible charitable organization  
1904 designation under this section.

1905 (e) Upon receipt of a contribution, provide the taxpayer  
1906 that made the contribution with a certificate of contribution. A  
1907 certificate of contribution must include the taxpayer's name  
1908 and, if available, a federal employer identification number, the  
1909 amount contributed, the date of contribution, and the name of  
1910 the eligible charitable organization.

1911 (4) RESPONSIBILITIES OF THE DEPARTMENT.—The Department of  
1912 Health shall do all of the following:

1913 (a) Annually redesignate eligible charitable organizations  
1914 that have complied with all requirements of this section.

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1915       (b) Remove the designation of organizations that fail to  
1916 meet all requirements of this section. An organization that has  
1917 had its designation removed by the department may reapply for  
1918 designation as an eligible charitable organization, and the  
1919 department may redesignate such organization, if it meets the  
1920 requirements of this section and demonstrates through its  
1921 application that all factors leading to its removal as an  
1922 eligible charitable organization have been sufficiently  
1923 addressed.

1924       (c) Work with each eligible charitable organization to  
1925 assist in the maintenance of eligibility requirements until the  
1926 completion of any construction project involving funds awarded  
1927 in accordance with this section. The department shall establish  
1928 a redesignation window for which an organization may be  
1929 redesignated without the recoupment of funds.

1930       (d) Publish information about the tax credit and eligible  
1931 charitable organizations on the department's website. The  
1932 website must, at a minimum, provide all of the following:

1933       1. The requirements and process for becoming designated or  
1934 redesignated as an eligible charitable organization.

1935       2. A list of the eligible charitable organizations that are  
1936 currently designated by the department and the information  
1937 provided under subparagraph (2)(a)4. regarding each eligible  
1938 charitable organization.

1939       3. The process for a taxpayer to select an eligible  
1940 charitable organization as the recipient of funding through a  
1941 tax credit.

1942       (e) Compel the return of funds that were provided to an  
1943 eligible charitable organization that fails to comply with the

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requirements of this section. Eligible charitable organizations subject to return of funds are ineligible to receive funding under this section for a period of 10 years after final agency action to compel the return of funds.

1. In order to encourage the completion of all construction projects, the department shall establish a process to determine whether an eligible charitable organization has failed to fulfill its responsibilities under this section. The process must require an eligible charitable organization to provide documentation of good faith efforts made to complete construction, including, but not limited to, plans and status updates on the project.

2. An eligible charitable organization that no longer meets the eligibility requirements under this section and makes no effort in conjunction with the department to rectify the situation is subject to return of funds.

(f) Analyze the use of funding provided by the tax credit authorized under this section and submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives annually, beginning October 1, 2026. The report must, at a minimum, include the total funding amount provided under this section and the amounts provided to each eligible charitable organization; describe the eligible charitable organizations that were funded; and assess the outcomes that were achieved, as well as the projects in progress, using the funding.

(5) HOME AWAY FROM HOME TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in fiscal year 2026-2027, the tax credit cap

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amount is \$5 million in each state fiscal year.

(b) A taxpayer may submit an application to the Department of Revenue for a tax credit or credits to be taken under one or more of s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059, beginning at 9 a.m. on the first day of the calendar year which is not a Saturday, Sunday, or legal holiday. The Department of Revenue may not approve applications for a tax credit under this section after state fiscal year 2031-2032.

1. The taxpayer must specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year for a credit under s. 220.18775 or s. 624.51059 or the applicable state fiscal year for a credit under s. 211.02535, s. 212.18345, or s. 561.12135. For purposes of s. 220.18775, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51059, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The application must specify the eligible charitable organization to which the proposed contribution will be made. The Department of Revenue shall approve tax credits on a first-come, first-served basis and must obtain the division's approval before approving a tax credit under s. 561.12135.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer in the application.

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(c) If a tax credit approved under paragraph (b) is not fully used within the specified state fiscal year for credits under s. 211.02535, s. 212.18345, or s. 561.12135 or against taxes due for the specified taxable year for credits under s. 220.18775 or s. 624.51059 because of insufficient tax liability on the part of the taxpayer, the unused amount must be carried forward for a period not to exceed 10 years. For purposes of s. 220.18775, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 may be conveyed, transferred, or assigned between members of an affiliated group of corporations if the type of tax credit under s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue. The Department of Revenue shall obtain the division's approval before approving a conveyance, transfer, or assignment of a tax credit under s. 561.12135.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit approved under paragraph (b). The

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amount rescinded becomes available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. The Department of Revenue must obtain the division's approval before accepting the rescindment of a tax credit under s. 561.12135. Any amount rescinded under this paragraph must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the eligible charitable organization specified by the taxpayer. The Department of Revenue shall also include the eligible charitable organization specified by the taxpayer on all letters or correspondence of acknowledgment for tax credits under s. 212.18345.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.18775 or s. 624.51059 for contributions to eligible charitable organizations are deducted.

1. For purposes of determining whether a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may,

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after earning a credit under s. 220.18775, reduce any estimated payment in that taxable year by the amount of the credit.

2. For purposes of determining whether a penalty under s. 624.5092 will be imposed, an insurer may, after earning a credit under s. 624.51059 for a taxable year, reduce any installment payment for such taxable year by 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2) (b) by the amount of the credit.

(6) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity does not affect any credit earned under s. 211.02535, s. 212.18345, s. 220.18775, s. 561.12135, or s. 624.51059 by any taxpayer with respect to any contribution paid to an eligible charitable organization before the date of a determination of unconstitutionality or invalidity. The credit will be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law may result in the allowance of any credit to any taxpayer in excess of one dollar of credit for each dollar paid to an eligible charitable organization.

(7) ADMINISTRATION; RULES.—

(a) The Department of Revenue, the division, and the Department of Health may develop a cooperative agreement to assist in the administration of this section, as needed.

(b) The Department of Revenue may adopt rules necessary to



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administer this section and ss. 211.02535, 212.18345, 220.18775, 561.12135, and 624.51059, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (5), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) The division may adopt rules necessary to administer its responsibilities under this section and s. 561.12135.

(d) The Department of Health may adopt rules necessary to administer this section, including, but not limited to, rules establishing application forms for organizations seeking designation as eligible charitable organizations under this act.

(e) Notwithstanding any provision of s. 213.053, sharing information with the division related to a tax credit under this section is considered the conduct of the Department of Revenue's official duties as contemplated in s. 213.053(8)(c), and the Department of Revenue and the division are specifically authorized to share information as needed to administer this section.

Section 32. Paragraph (b) of subsection (1) of section 561.121, Florida Statutes, is amended to read:

561.121 Deposit of revenue.—

(1) All state funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12 shall be paid into the State Treasury and disbursed in the following manner:

(b)1. After the distribution in paragraph (a), from the remainder of the funds collected pursuant to ss. 563.05, 564.06, 565.02(9), and 565.12, 26 ~~13~~ percent of monthly collections shall be paid in the following shares:

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a. One-third to the University of Miami Sylvester  
Comprehensive Cancer Center;

b. One-sixth to the Brain Tumor Immunotherapy Program at  
the University of Florida Health Shands Cancer Center;

c. One-sixth to the Norman Fixel Institute for Neurological  
Diseases at the University of Florida; and

d. One-third to the Mayo Clinic Comprehensive Cancer Center  
in Jacksonville.

2. The distributions in subparagraph 1. may not exceed \$60  
~~\$30~~ million per fiscal year.

3. These funds are appropriated monthly, to be used for  
lawful purposes, including constructing, furnishing, equipping,  
financing, operating, and maintaining cancer research and  
clinical and related facilities, and furnishing, equipping,  
operating, and maintaining other properties owned or leased by  
the University of Miami Sylvester Comprehensive Cancer Center,  
the University of Florida Health Shands Cancer Center, and the  
Mayo Clinic Comprehensive Cancer Center in Jacksonville; and  
constructing, furnishing, equipping, financing, operating, and  
maintaining neurological disease research and clinical and  
related facilities, and furnishing, equipping, operating, and  
maintaining other properties, owned or leased by the Norman  
Fixel Institute for Neurological Diseases at the University of  
Florida. Moneys distributed pursuant to this paragraph may not  
be used to secure bonds or other forms of indebtedness nor be  
pledged for debt service. This paragraph is repealed June 30,  
2054.

Section 33. Section 561.12135, Florida Statutes, is created  
to read:

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2147       561.12135 Credit for contributions to eligible charitable  
2148 organizations for the Home Away From Home Tax Credit.—Beginning  
2149 January 1, 2026, there is allowed a credit of 100 percent of an  
2150 eligible contribution made to an eligible charitable  
2151 organization under s. 402.63 against any tax due under s.  
2152 563.05, s. 564.06, or s. 565.12, except excise taxes imposed on  
2153 wine produced by manufacturers in this state from products grown  
2154 in this state. However, a credit allowed under this section may  
2155 not exceed 90 percent of the tax due on the return on which the  
2156 credit is taken. For purposes of the distributions of tax  
2157 revenue under ss. 561.121 and 564.06(10), the division shall  
2158 disregard any tax credits allowed under this section to ensure  
2159 that any reduction in tax revenue received which is attributable  
2160 to the tax credits results only in a reduction in distributions  
2161 to the General Revenue Fund. Section 402.63 applies to the  
2162 credit authorized by this section.

2163       Section 34. Subsection (7) of section 624.509, Florida  
2164 Statutes, is amended to read:

2165       624.509 Premium tax; rate and computation.—

2166       (7) Credits and deductions against the tax imposed by this  
2167 section shall be taken in the following order: deductions for  
2168 assessments made pursuant to s. 440.51; credits for taxes paid  
2169 under ss. 175.101 and 185.08; credits for income taxes paid  
2170 under chapter 220 and the credit allowed under subsection (5),  
2171 as these credits are limited by subsection (6); the credit  
2172 allowed under s. 624.51057; the credit allowed under s.  
2173 624.51058; the credit allowed under s. 624.5107; the credit  
2174 allowed under s. 624.51059; the credit allowed under s. 288.062;  
2175 all other available credits and deductions.

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2176 Section 35. Section 624.51059, Florida Statutes, is created  
2177 to read:

2178 624.51059 Credit for contributions to eligible charitable  
2179 organizations for the Home Away From Home Tax Credit.—

2180 (1) For taxable years beginning on or after January 1,  
2181 2026, there is allowed a credit of 100 percent of an eligible  
2182 contribution made to an eligible charitable organization under  
2183 s. 402.63 against any tax due for a taxable year under s.  
2184 624.509(1) after deducting from such tax deductions for  
2185 assessments made pursuant to s. 440.51; credits for taxes paid  
2186 under ss. 175.101 and 185.08; credits for income taxes paid  
2187 under chapter 220; and the credit allowed under s. 624.509(5),  
2188 as such credit is limited by s. 624.509(6). An eligible  
2189 contribution must be made to an eligible charitable organization  
2190 on or before the date the taxpayer is required to file a return  
2191 pursuant to ss. 624.509 and 624.5092. An insurer claiming a  
2192 credit against premium tax liability under this section is not  
2193 required to pay any additional retaliatory tax levied under s.  
2194 624.5091 as a result of claiming such credit. Section 624.5091  
2195 does not limit such credit in any manner.

2196 (2) Section 402.63 applies to the credit authorized by this  
2197 section.

2198 Section 36. Effective January 1, 2026, subsection (5) of  
2199 section 1002.945, Florida Statutes, is amended to read:

2200 1002.945 Gold Seal Quality Care Program.—

2201 (5) Any real estate or part thereof owned or leased as a  
2202 child care facility licensed under s. 402.305 or a child care  
2203 facility exempt from licensing under s. 402.316 which achieves  
2204 Gold Seal Quality status under this section ~~is shall be~~

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considered an educational institution for the purpose of  
qualifying for exemption from ad valorem tax under s. 196.198.

Section 37. Disaster preparedness supplies; sales tax  
holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may  
not be collected during the period from May 15, 2025, through  
May 31, 2025, on the sale of:

(a) A portable self-powered light source with a sales price  
of \$40 or less.

(b) A portable self-powered radio, two-way radio, or  
weather-band radio with a sales price of \$50 or less.

(c) A tarpaulin or other flexible waterproof sheeting with  
a sales price of \$100 or less.

(d) An item normally sold as, or generally advertised as, a  
ground anchor system or tie-down kit with a sales price of \$100  
or less.

(e) A gas or diesel fuel tank with a sales price of \$50 or  
less.

(f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-volt,  
or 9-volt batteries, excluding automobile and boat batteries,  
with a sales price of \$50 or less.

(g) A nonelectric food storage cooler with a sales price of  
\$60 or less.

(h) A portable generator used to provide light or  
communications or preserve food in the event of a power outage  
with a sales price of \$3,000 or less.

(i) Reusable ice with a sales price of \$20 or less.

(j) A portable power bank with a sales price of \$60 or  
less.

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2234       (k) A smoke detector or smoke alarm with a sales price of  
2235 \$70 or less.

2236       (l) A fire extinguisher with a sales price of \$70 or less.

2237       (m) A carbon monoxide detector with a sales price of \$70 or  
2238 less.

2239       (n) The following supplies necessary for the evacuation of  
2240 household pets purchased for noncommercial use:

2241       1. Bags of dry dog food or cat food weighing 50 or fewer  
2242 pounds and with a sales price of \$100 or less per bag.

2243       2. Cans or pouches of wet dog food or cat food with a sales  
2244 price of \$10 or less per can or pouch or the equivalent if sold  
2245 in a box or case.

2246       3. Over-the-counter pet medication with a sales price of  
2247 \$100 or less per item.

2248       4. Portable kennels or pet carriers with a sales price of  
2249 \$100 or less per item.

2250       5. Manual can openers with a sales price of \$15 or less per  
2251 item.

2252       6. Leashes, collars, and muzzles with a sales price of \$20  
2253 or less per item.

2254       7. Collapsible or travel-sized food or water bowls with a  
2255 sales price of \$15 or less per item.

2256       8. Cat litter weighing 25 or fewer pounds and with a sales  
2257 price of \$25 or less per item.

2258       9. Cat litter pans with a sales price of \$15 or less per  
2259 item.

2260       10. Pet waste disposal bags with a sales price of \$15 or  
2261 less per package.

2262       11. Pet pads with a sales price of \$20 or less per box or

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package.

12. Hamster or rabbit substrate with a sales price of \$15 or less per package.

13. Pet beds with a sales price of \$40 or less per item.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(4) This section shall take effect upon this act becoming a law.

Section 38. Freedom Months; sales tax holiday.—

(1) The taxes levied under chapter 212, Florida Statutes, may not be collected on purchases made during the period from June 1, 2025, through July 31, 2025, on:

(a) The sale by way of admissions, as defined in s. 212.02(1), Florida Statutes, for:

1. A live music event scheduled to be held on any date or dates from June 1, 2025, through December 31, 2025;

2. A live sporting event scheduled to be held on any date or dates from June 1, 2025, through December 31, 2025;

3. A movie to be shown in a movie theater on any date or dates from June 1, 2025, through December 31, 2025;

4. Entry to a museum, including any annual passes;

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2292 5. Entry to a state park, including any annual passes;

2293 6. Entry to a ballet, play, or musical theatre performance  
2294 scheduled to be held on any date or dates from June 1, 2025,  
2295 through December 31, 2025;

2296 7. Season tickets for ballets, plays, music events, or  
2297 musical theatre performances;

2298 8. Entry to a fair, festival, or cultural event scheduled  
2299 to be held on any date or dates from June 1, 2025, through  
2300 December 31, 2025; or

2301 9. Use of or access to private and membership clubs  
2302 providing physical fitness facilities from June 1, 2025, through  
2303 December 31, 2025.

2304 (b) The retail sale of boating and water activity supplies,  
2305 camping supplies, fishing supplies, general outdoor supplies,  
2306 residential pool supplies, and electric scooters. As used in  
2307 this section, the term:

2308 1. "Boating and water activity supplies" means life jackets  
2309 and coolers with a sales price of \$75 or less; recreational pool  
2310 tubes, pool floats, inflatable chairs, and pool toys with a  
2311 sales price of \$35 or less; safety flares with a sales price of  
2312 \$50 or less; water skis, wakeboards, kneeboards, and  
2313 recreational inflatable water tubes or floats capable of being  
2314 towed with a sales price of \$150 or less; paddleboards and  
2315 surfboards with a sales price of \$300 or less; canoes and kayaks  
2316 with a sales price of \$500 or less; paddles and oars with a  
2317 sales price of \$75 or less; and snorkels, goggles, and swimming  
2318 masks with a sales price of \$25 or less.

2319 2. "Camping supplies" means tents with a sales price of  
2320 \$200 or less; sleeping bags, portable hammocks, camping stoves,



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and collapsible camping chairs with a sales price of \$50 or less; and camping lanterns and flashlights with a sales price of \$30 or less.

3. "Electric scooter" means a vehicle having two or fewer wheels, with or without a seat or saddle for the use of the rider, which is equipped to be propelled by an electric motor and which weighs less than 75 pounds, is less than 2 feet wide, and is designed for maximum speed of less than 35 miles per hour, with a sales price of \$500 or less.

4. "Fishing supplies" means rods and reels with a sales price of \$75 or less if sold individually, or \$150 or less if sold as a set; tackle boxes or bags with a sales price of \$30 or less; and bait or fishing tackle with a sales price of \$5 or less if sold individually, or \$10 or less if multiple items are sold together. The term does not include supplies used for commercial fishing purposes.

5. "General outdoor supplies" means sunscreen, sunblock, or insect repellant with a sales price of \$15 or less; sunglasses with a sales price of \$100 or less; binoculars with a sales price of \$200 or less; water bottles with a sales price of \$30 or less; hydration packs with a sales price of \$50 or less; outdoor gas or charcoal grills with a sales price of \$250 or less; bicycle helmets with a sales price of \$50 or less; and bicycles with a sales price of \$500 or less.

6. "Residential pool supplies" means individual residential pool and spa replacement parts, nets, filters, lights, and covers with a sales price of \$100 or less; and residential pool and spa chemicals purchased by an individual with a sales price of \$150 or less.

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(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) If a purchaser of an admission purchases the admission exempt from tax pursuant to this section and subsequently resells the admission, the purchaser must collect tax on the full sales price of the resold admission.

(4) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(5) This section shall take effect upon this act becoming a law.

Section 39. Wallets and bags; school supplies; learning aids and jigsaw puzzles, personal computers and personal computer-related accessories; sales tax holiday.—

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from August 1, 2025, through August 10, 2025, on the retail sale of:

(a) Wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a sales price of \$100 or less per item.

(b) School supplies having a sales price of \$50 or less per item. As used in this paragraph, the term "school supplies" means pens, pencils, erasers, crayons, notebooks, notebook

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filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

(c) Learning aids and jigsaw puzzles having a sales price of \$30 or less. As used in this paragraph, the term "learning aids" means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets.

(d) Personal computers or personal computer-related accessories purchased for noncommercial home or personal use having a sale price of \$1,500 or less. As used in this paragraph, the term:

1. "Personal computer-related accessories" includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and nonrecreational software, regardless of whether the accessories are used in association with a personal computer base unit. The term does not include furniture or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

2. "Personal computers" includes electronic book readers, calculators, laptops, desktops, handhelds, tablets, or tower computers. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(2) The tax exemptions provided in this section do not

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2408 apply to sales within a theme park or entertainment complex as  
2409 defined in s. 509.013(9), Florida Statutes, within a public  
2410 lodging establishment as defined in s. 509.013(4), Florida  
2411 Statutes, or within an airport as defined in s. 330.27(2),  
2412 Florida Statutes.

2413 (3) The tax exemptions provided in this section apply at  
2414 the option of the dealer if less than 5 percent of the dealer's  
2415 gross sales of tangible personal property in the prior calendar  
2416 year consisted of items that would be exempt under this section.  
2417 If a qualifying dealer chooses not to participate in the tax  
2418 holiday, by July 14, 2025, the dealer must notify the Department  
2419 of Revenue in writing of its election to collect sales tax  
2420 during the holiday and must post a copy of the notice in a  
2421 conspicuous location at its place of business.

2422 (4) The Department of Revenue is authorized, and all  
2423 conditions are deemed met, to adopt emergency rules pursuant to  
2424 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2425 this section.

2426 (5) This section shall take effect upon this act becoming a  
2427 law.

2428 Section 40. Tools commonly used by skilled trade workers;  
2429 Tool Time sales tax holiday.—

2430 (1) The tax levied under chapter 212, Florida Statutes, may  
2431 not be collected during the period from August 29, 2025, through  
2432 September 7, 2025, on the retail sale of:

2433 (a) Hand tools with a sales price of \$50 or less per item.

2434 (b) Power tools with a sales price of \$300 or less per  
2435 item.

2436 (c) Power tool batteries with a sales price of \$150 or less

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per item.

(d) Work gloves with a sales price of \$25 or less per pair.

(e) Safety glasses with a sales price of \$50 or less per pair, or the equivalent if sold in sets of more than one pair.

(f) Protective coveralls with a sales price of \$50 or less per item.

(g) Work boots with a sales price of \$175 or less per pair.

(h) Tool belts with a sales price of \$100 or less per item.

(i) Duffle bags or tote bags with a sales price of \$50 or less per item.

(j) Tool boxes with a sales price of \$75 or less per item.

(k) Tool boxes for vehicles with a sales price of \$300 or less per item.

(l) Industry textbooks and code books with a sales price of \$125 or less per item.

(m) Electrical voltage and testing equipment with a sales price of \$100 or less per item.

(n) LED flashlights with a sales price of \$50 or less per item.

(o) Shop lights with a sales price of \$100 or less per item.

(p) Handheld pipe cutters, drain opening tools, and plumbing inspection equipment with a sales price of \$150 or less per item.

(q) Shovels with a sales price of \$50 or less.

(r) Rakes with a sales price of \$50 or less.

(s) Hard hats and other head protection with a sales price of \$100 or less.

(t) Hearing protection items with a sales price of \$75 or

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less.

(u) Ladders with a sales price of \$250 or less.

(v) Fuel cans with a sales price of \$50 or less.

(w) High visibility safety vests with a sales price of \$30 or less.

(2) The tax exemptions provided in this section do not apply to sales within a theme park or entertainment complex as defined in s. 509.013(9), Florida Statutes, within a public lodging establishment as defined in s. 509.013(4), Florida Statutes, or within an airport as defined in s. 330.27(2), Florida Statutes.

(3) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this section.

(4) This section shall take effect upon this act becoming a law.

Section 41. Hunting season; sales tax holiday.-

(1) The tax levied under chapter 212, Florida Statutes, may not be collected during the period from September 8, 2025, through December 31, 2025, on the retail sale of:

(a) Ammunition, as defined in s. 790.001(1), Florida Statutes.

(b) A firearm. For the purposes of this section, the term "firearm" means any weapon, including a starter gun, which is designed to, will, or may readily be converted to expel a projectile by the action of an explosive; the frame or receiver of any such weapon; a firearm muffler or firearm silencer; or a destructive device. The term also includes a firearm which

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shoots, or is designed to shoot, automatically more than one shot, without manually reloading, by a single function of the trigger.

(c) The following accessories used for firearms:

1. Charging handles.
2. Cleaning kits.
3. Holsters.
4. Pistol grips.
5. Sights or optics.
6. Stocks.

(d) A bow. For the purposes of this section, the term "bow" means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, for the purpose of discharging arrows; which propels arrows only by the energy stored by the drawing of the device; and which is hand-held, hand-drawn, and hand-released.

(e) A crossbow. For the purposes of this section, the term "crossbow" means a device consisting of flexible material having a string connecting its two ends, either indirectly by cables or pulleys or directly, affixed to a stock for the purpose of discharging quarrels, bolts, or arrows; which propels quarrels, bolts, or arrows only by the energy stored by the drawing of the device; and which uses a non-hand-held locking mechanism to maintain the device in a drawn or ready-to-discharge condition.

(f) The following accessories used for bows or crossbows:

1. Arrows.
2. Bolts.
3. Quarrels.
4. Quivers.

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2524       5. Releases.

2525       6. Sights or optics.

2526       7. Wristguards.

2527       (2) The Department of Revenue is authorized, and all  
2528 conditions are deemed met, to adopt emergency rules pursuant to  
2529 s. 120.54(4), Florida Statutes, for the purpose of implementing  
2530 this section.

2531       (3) This section shall take effect upon this act becoming a  
2532 law.

2533       Section 42. Motor vehicle registration credit.—

2534       (1) There shall be made available a one-time credit as  
2535 provided for under this section to motor vehicle registrations  
2536 that are active on June 30, 2025, or for new registrations that  
2537 are issued on or after July 1, 2025.

2538       (2) The value of a credit is equal to the annual license  
2539 tax owed for that registration pursuant to s. 320.08, Florida  
2540 Statutes, including ancillary fees.

2541       (3) For purposes of this section, the term “ancillary fees”  
2542 means the following fees, as applicable to each license tax  
2543 specified under subsection (4):

2544       (a) Section 320.03(5), (6), and (9), Florida Statutes.

2545       (b) Section 320.04(1)(a), Florida Statutes.

2546       (c) Section 320.06(1)(b)1., Florida Statutes.

2547       (d) Section 320.0801(2), Florida Statutes.

2548       (e) Section 320.0804, Florida Statutes.

2549       (f) Section 320.08046, Florida Statutes.

2550       (g) Section 320.0805(2)(c), Florida Statutes.

2551       (4) Only a motor vehicle registration subject to a license  
2552 tax under s. 320.08(1)(a), (b), or (g), (2)(a)-(d), (3)(a)-(e),



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or (4) (a)-(d), Florida Statutes, is eligible for a credit.

(5) The credit shall be granted to a registrant at the time the motor vehicle registration is next renewed or a new registration is issued.

(6) The Department of Highway Safety and Motor Vehicles shall first apply the credit to a registration that expires after September 30, 2025. A registrant who renewed the registration before September 30, 2025, will have the credit apply to the next time the registration is required to be renewed. The department shall first apply the credit to a new registration issued on or after July 1, 2025.

(7) The Department of Highway Safety and Motor Vehicles must adjust the total amount owed for a new or a renewal registration issued under s. 320.07(2), Florida Statutes, to provide for a one-time credit of the annual license tax, including ancillary fees. The department must account for the credit against the first year of a registration pursuant to s. 320.07(2), Florida Statutes.

(8) This section may not be construed to provide for a refund of any license tax credit, including ancillary fees, paid or not charged.

(9) A credit may not be granted to a registrant who is renewing a motor vehicle registration after the 10th day of the month following the registration's expiration date.

(10) A credit may not be granted after October 10, 2027.

(11) A registrant may only receive one credit for each vehicle registered during the time periods provided in this section. A person may elect to pay biennially pursuant to s. 320.07(2), Florida Statutes, and shall pay only that portion not

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subject to the credit provided by this section.

(12) The Department of Highway Safety and Motor Vehicles is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing the credit authorized by this section. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(13)(a) Beginning July 1, 2025, the Chief Financial Officer is authorized to transfer to the Department of Highway Safety and Motor Vehicles amounts necessary for the department to provide for transfers through the Motor Vehicle License Clearing Trust Fund to the appropriate funds according to ss. 320.08(1)(a), (b), and (g), (2)(a)-(d), (3)(a)-(e), and (4)(a)-(d), s. 320.03(5), (6), and (9), s. 320.04(1)(a), s. 320.06(1)(b)1., s. 320.0801(2), s. 320.0804, s. 320.08046, and s. 320.0805(2)(c), Florida Statutes, in lieu of credits granted for license taxes, including ancillary fees, pursuant to this section or transfer of funds for biennial vehicle registration license tax received in the previous year. Up to \$830 million may be transferred by the Chief Financial Officer to the department through November 1, 2027.

(b) The Department of Highway Safety and Motor Vehicles is authorized to request monthly transfers from the Chief Financial Officer to the Motor Vehicle License Clearing Trust Fund in order to make transfers to the appropriate funds pursuant to paragraph (a). The department shall provide the Chief Financial Officer with information necessary to support the transfer each

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month.

(c) Pursuant to s. 320.203, Florida Statutes, beginning October 1, 2025, the department shall transfer funds held pursuant to s. 320.203, Florida Statutes, for revenues collected from biennial vehicle registration renewals paid pursuant to s. 320.07(2), Florida Statutes, in the 2024-2025 fiscal year and held in the Motor Vehicle License Clearing Trust Fund for distribution in the 2025-2026 fiscal year. The department shall retain revenues collected from biennial vehicle registration renewals paid pursuant to s. 320.07(2), Florida Statutes, in the 2025-2026 fiscal year for distribution in the 2026-2027 fiscal year.

(14) Funds transferred by the Chief Financial Officer pursuant to this section for any credits provided by this section may not be held under s. 320.203, Florida Statutes.

(15) This section expires November 30, 2027.

Section 43. (1) The Legislature finds a majority of Floridians believe that their property taxes are too high and, while the American Dream still includes home ownership, costs related to such ownership contribute to hardships in achieving and maintaining that dream. The Legislature further finds property taxes are a significant source of general revenue for local governments and political subdivisions, funding essential local services to Floridians, including, but not limited to, education, infrastructure, public safety, and emergency services. This tension between dual objectives makes it necessary to carefully analyze the current tax structure and the expenditure of the revenues provided by it at both the state and local levels before enacting significant tax relief measures for

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homeowners of this state, ensuring that such relief is meaningful and does not negatively impact services Floridians deem essential.

(2) The Office of Economic and Demographic Research shall conduct a study of the property tax structure of this state and the expenditure of property tax revenues by recipient local governments and political subdivisions and focus on the taxation of homestead property. The primary purpose of the study is to analyze the potential impact of eliminating or significantly reducing ad valorem assessments on homestead property and provide policy options for mitigating negative fiscal consequences. The study must include:

(a) An analysis of the effects of the Save-Our-Homes assessment limitation pursuant to s. 4(d), Article VII of the State Constitution, the portability of the Save-Our-Homes assessment limitation pursuant to s. 4(d)(8), Article VII of the State Constitution, and other constitutional provisions that currently provide tax relief to homestead property owners.

(b) An analysis of the millage rates adopted by local governments compared to the rolled back rate calculated as required under s. 200.065, Florida Statutes.

(c) An analysis of the potential impacts on public services, including, but not limited to, education, infrastructure, public safety, and emergency services.

(d) An assessment of the housing market in this state, including, but not limited to, changes in homeownership rates and property values, effects on first-time homebuyers, and homeowner willingness to relocate to another property when needs change.

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(e) An analysis of consumer behavior regarding home improvements that would likely cause the assessed value of a homestead property and property taxes collected for a homestead property to increase under current law, including, but not limited to, the elevation of homes in flood-prone areas, the addition of accessory dwelling units, and other home renovation projects. The analysis must include discussion of whether reducing or eliminating property taxes on homestead property would change consumer behavior leading to increased homestead property damage mitigation and resiliency.

(3) Based on the research, data, and analysis, the Office of Economic and Demographic Research must develop a series of findings and an array of policy options, including changes to law or the State Constitution, for eliminating or reducing the property tax burden on homestead property in this state while mitigating any reductions to services Floridians deem essential to quality of life.

(a) The policy options may include changes to local government property taxes, required local effort millage rates, and tax assessments by local and state government.

(b) The policy options must attempt to balance the ability of the property tax system to produce revenues that are sufficient to fund appropriate governmental functions and expenditures.

(c) The policy options may include any actions or measures necessary to ensure tax enforcement and collection are fair, reasonable, and have minimal compliance costs; to increase the visibility and awareness of the taxes being paid; and to procedures to adequately inform taxpayers of local government

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2698 tax and budget decisions.

2699 (4) The Office of Economic and Demographic Research may  
2700 contract as needed with state universities, nationally  
2701 recognized organizations, and tax policy experts for the purpose  
2702 of developing findings and policy options to be included in the  
2703 report. The Department of Revenue shall provide any data or  
2704 technical assistance required by the Office of Economic and  
2705 Demographic Research to complete the study.

2706 (5) By November 1, 2025, the Office of Economic and  
2707 Demographic Research shall submit a report to the President of  
2708 the Senate and the Speaker of the House of Representatives  
2709 detailing the study's findings and options.

2710 (6) The sum of \$1 million in nonrecurring funds from the  
2711 General Revenue Fund is appropriated to the Office of Economic  
2712 and Demographic Research for the purpose of conducting the  
2713 study.

2714 (7) This section takes effect upon becoming a law.

2715 Section 44. The Department of Revenue is authorized, and  
2716 all conditions are deemed met, to adopt emergency rules under s.  
2717 120.54(4), Florida Statutes, for the purpose of implementing  
2718 provisions related to the Home Away From Home Tax Credit, the  
2719 Rural Community Investment Program, and the tax exemption for  
2720 clothing. Notwithstanding any other law, emergency rules adopted  
2721 under this section are effective for 6 months after adoption and  
2722 may be renewed during the pendency of procedures to adopt  
2723 permanent rules addressing the subject of the emergency rules.

2724 Section 45. The Department of Commerce is authorized, and  
2725 all conditions are deemed met, to adopt emergency rules under s.  
2726 120.54(4), Florida Statutes, for the purpose of implementing

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provisions related to the Rural Community Investment Program.  
Notwithstanding any other law, emergency rules adopted under  
this section are effective for 6 months after adoption and may  
be renewed during the pendency of procedures to adopt permanent  
rules addressing the subject of the emergency rules.

Section 46. For the 2025-2026 fiscal year, the sum of  
\$311,076 in nonrecurring funds is appropriated from the General  
Revenue Fund to the Department of Revenue for the purpose of  
implementing the Home Away From Home Tax Credit as created by  
this act.

Section 47. (1) The Division of Law Revision is directed  
to replace the phrase "the effective date of this act" where it  
occurs in this act with the date this act becomes a law.

(2) This section shall take effect upon this act becoming a  
law.

Section 48. Except as otherwise provided in this act and  
except for this section, which shall take effect upon becoming a  
law, this act shall take effect July 1, 2025.